

(THROUGH VC)

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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-8695-2024 (O&M)
Date of Decision: 19.04.2024

Naveen Timbers (P) Ltd. Petitioner
Vs.
C.B.D.T and others Respondents

CORAM: HON’BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON’BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Sanjay Bansal, Sr. Advocate with
Mr. Gurdeep Singh, Advocate
for the petitioner.

Ms. Gauri Neo Rampal Opal, Sr. Standing Counsel
for the respondents.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Notice of motion.
2. Ms. Gauri Neo Rampal Opal, Sr. Standing Counsel accepts notice on behalf of respondents.
3. The appeal was preferred by the petitioner on 03.02.2020 (Annexure P-4). As per Section 250(6A) of the Income Tax Act, 1961, appeal is required to be heard within a period of one year. Though the period is meant to be directory, ordinarily the officers must take steps to decide the appeal within the timeframe prescribed.
4. However, we find that while the appeal of the petitioner was pending for more than 04 years and final arguments have also been advanced and written submissions have been given by the assessee, the

concerned office of the Tax Recovery Officer, Rohtak has proceeded to issue summons under Rule 83 of 2nd Schedule of the Income Tax Act, 1961. This is a serious situation and if such delay is occurring in deciding the appeals, the very purpose of the provision of appeal gets frustrated. The concerned officer is also required to be held responsible for the delay.

- 5. Without making further observations, we direct the Principal Chief Commissioner of Income Tax to take notice of such delay occurring in deciding the appeals and issue appropriate directions to the concerned authorities to decide the appeals within the time prescribed as far as possible. Directions should also be issued to hold them accountable for the delay, if it so occurs.
- 6. The appeal (Annexure P-4) is directed to be now decided within a period of two months.
- 7. Writ Petition stands *disposed of*.
- 8. Copy of this order be sent to the Principal Chief Commissioner of Income Tax by the Registry.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

April 19, 2024
G Arora

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| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable? | Yes/No |