



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-14978-2023 (O&M)
Date of decision: 08.04.2025

Diptab Ventures Private Ltd.

....Petitioner

Versus

Central Board of Direct Taxes and others

....Respondents

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Nikhil Goyal, Advocate,
for the petitioner.

Mr. Varun Issar, Senior Standing Counsel,
for the respondents.

ARUN PALLI, J. (Oral)

Learned counsel for the parties, with reference to the order dated March 28, 2025, passed by this Court, submit, for the petitioner has since been refunded the requisite amount, along with interest, nothing, as such, survives in the petition. However, the limited grievance that is left with the petitioner is: though, it had preferred an appeal (P-2) as back as on January 10, 2019, but the same continues to be pending before the Appellate Authority. Not just that, despite the written arguments, having been submitted thrice, the matter has not made any tangible progress. Thus, it is urged that the Appellate Authority be directed to consider and decide the said appeal, at the earliest.

In the wake of the above, and to secure the ends of justice, the Appellate Authority, i.e. National Faceless Appeal Centre,



(respondent No.4) is requested to consider and decide the appeal, as expeditiously as possible. But not later than three months from today.

The petition is accordingly disposed of, in the above terms.

Needless to assert that this order shall not constitute any expression of opinion on the merits of the case of either party, for, the Appellate Authority shall examine the concerns/grievances of the petitioner, strictly in accordance with law.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

08.04.2025
Ak Sharma

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No