IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

119 ***CWP-18040-2025 (O&M)***
Date of Decision:-04.07.2025

M K Proteins Ltd. ....Petitioner

Vs.

Commissioner of Income Tax (Appeals), Delhi and anr. ...Respondents

CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Abhinav Narang, Advocate
for the petitioner

Mr. Saurabh Kapoor, Sr. Standing counsel with
Ms. Muskan Gupta, Advocate
for the respondent.

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SUDEEPTI SHARMA, J.

1. Petitioner in the present writ petition is praying for issuance of a writ in the nature of mandamus, directing respondent No.1-Commissioner of Income Tax (Appeals), to decide the appeal bearing No. NFAC/2014-15/10122958 dated 21.04.2022 filed by the petitioner for AY 2015-2016 expeditiously.

2. Learned counsel for petitioner contends that the petitioner had filed appeal on 21.04.2022 against assessment order dated 26.03.2022 for AY 2015-2016 and till date, no effective hearing is conducted and appeal has not been decided. He, therefore, prays that directions be issued to respondent No. 1-Commissioner of Income Tax (Appeals) to decide the above appeal filed by the petitioner in a time bound manner.

3. Learned counsel for peititioner relies upon judgment dated

05.04.2025 passed by this Court in CWP No. 9698-2025 titled as ***'Kulwinder Paul Singh vs. The Central Board of Direct Taxes and others'***.

4. Learned counsel for respondents does not oppose the request made by learned counsel for the petitioner.

5. We have heard learned counsel for the parties and perused the whole file with their able assistance.

6. A perusal of the petition shows that petitioner filed appeal against assessment order dated 26.03.2022 for the assessment year 2015-2016 on 21.04.2022 i.e. almost 3 years ago and till date, there is no progress in the proceedings.

7. Section 250 of the Income Tax Act, 1961 lays down the procedure to be followed in appeal, which is reproduced as under:-

> *"250 (6A) In every appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be, where it is possible, may hear and decide such appeal within a period of one year from the end of the financial year in which such appeal is filed before him under sub-section (1) or transferred to him under sub-section (2) or sub-section (3) of section 246 or filed before him under sub-section (1) of section 246A, as the case may be."*

8. A bare perusal of abovesaid provision reflects the intention of the legislature, since it has been specifically mentioned that in every appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be, where it is possible, may hear and decide such appeal within a period of one year from the end of the financial year in which such appeal is filed before him. It is evident that although the expression "where it is

possible" has been used, intent of legislature is unequivocally in favour of time bound disposal of appeals.

9. A similar issue came up for consideration before this Court in CWP No. 6388 of 2025 titled as ***'Perfetti Van Melle India Pvt. Ltd. vs. Union of India & Others'***, wherein, it was observed by this Court that appeal therein was filed in the year 2015 i.e. almost about 10 years back and was not decided, which forced the petitioner therein to file CWP No. 6388 of 2025, thus compelling this Court to issue directions for disposal of the appeal that had been pending for nearly a decade within a period of six months.

10. In the present writ petition too, petitioner filed appeal in the year 2022 i.e. 3 years ago and till date, there is no progress.

11. Therefore, in view of the above, present writ petition is disposed of with a direction to respondent No. 1-Commissioner of Income Tax (Appeals), to decide the appeal filed by the petitioner within a period of four months from the date of receipt of copy of this order.

12. All the pending application(s), if any, also stand disposed of.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

04.07.2025
Gaurav Arora

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