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

CWP-31822-2025
Date of Decision: December 01, 2025

VINOD KUMAR .....Petitioner

Versus

NATIONAL FACELESS APPEAL CENTRE AND ORS ..... Respondents

CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE PARMOD GOYAL

Present: Mr. Pankaj Jain, Senior Advocate (through VC) with
Mr. Divya Suri, Advocate for the petitioner.

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

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LISA GILL, J.

1. Grievance raised by petitioner in this writ petition is that CIT Appeal No. NFAC/2016-17/10110683 filed by petitioner was not being decided and has remained pending for over three years and furthermore despite deposit of 20% of total demand and pendency of appeal, proceedings for recovery of outstanding amount have been initiated.

2. Learned counsel for respondents submits that on considering the matter, order dated 20.11.2025 has been passed whereby demand outstanding against petitioner raised under Section 147 read with Section 144B of Income Tax Act, 1961 (for short – 'the Act') has been stayed till disposal of petitioner's

appeal with Department reserving its right to review the order passed after reasonable time or where Assessee does not cooperate in disposal of appeal or in the case of any subsequent pronouncement by higher appellate Authority altering the situation. It is submitted that writ petition is, thus, rendered infructuous insofar as this prayer is concerned.

3. Learned counsel for petitioner, however, submits that authorities be directed to decide the pending appeal expeditiously and that petitioner shall extend all cooperation as is required.

4. We have heard learned counsel for parties and have also perused order dated 05.04.2025 passed by co-ordinate Bench in CWP-9698-2025 wherein it is specifically expressed that a considerable number of writ petitions are being filed before this Court seeking directions for expeditious disposal of appeals under Income Tax Act, 1961, pendency of which leads to defeating the objective of Section 250(6A) of the Act. It is further directed as under:-

> "13. Considering that substantial amount of revenue is involved in these appeals, and that such amount remain blocked during the pendency of the proceedings, it is imperative that the Appellate Authorities should endeavour to dispose of the appeals, preferably within one year as per the provisions of the Act.
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> 14. In cases, where disposal within this period is not done, the reasons for such delay must be explicitly recorded in the zimni orders, so as to reflect whether the delay is attributable to the assessee or the department/revenue. Then also efforts should be made to decide the appeals maximum within a period of two years.
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> 15. Registry is directed to send a copy of this order to Union of India, The Central Board of Direct Taxes, The Commissioner of Income Tax-3 (Appeals), The Assistant Commissioner of Income

Tax and The Principal Commissioner of Income Tax (Central), for necessary compliance."

5. It is a matter of anguish that no steps seem to have been taken in this regard with the flow of such writ petitions not ebbing.

6. Present writ petition is disposed of without expression of any opinion on the merits of matter directing appellate authority to decide pending appeal of petitioner expeditiously and definitely within a period of four months.

7. Competent authority is, however, directed to file an affidavit detailing the steps taken to streamline hearing of appeals pursuant to passing of order dated 05.04.2025 in CWP-9698-2025.

8. Put up on 13.02.2026 for this purpose only.

(LISA GILL)
JUDGE

(PARMOD GOYAL)
JUDGE

December 01, 2025
Rts

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