



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

126

CWP-2631-2026

Date of Decision:09.02.2026

HARISH VERMA

....PETITIONER

Versus

THE CHAIRMAN CENTRAL BOARD OF DIRECT TAXES AND OTHERS

.....RESPONDENTS

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present:- Mr. M.R. Sharma, Advocate
for the petitioner.

Mr. Vaibhav Gupta, Jr. Standing Counsel
for the respondents-Income Tax Department.

DEEPAK SIBAL, J. (Oral)

1. Through assessment order dated 31.08.2016, the petitioner was assessed under Section 143(3) of the Income Tax Act, 1961 (for short-the Act) which order was challenged by the petitioner through filing of a statutory appeal before respondent No.4. On the dismissal of such appeal on 27.03.2018, the petitioner then approached the Income Tax Appellate Tribunal, Chandigarh Bench 'A', Chandigarh (for short-the Tribunal) which through its order dated 27.11.2019 remitted the matter back to respondent No.4 for deciding the matter afresh.

2. Since for over 6 years the petitioner's appeal, in terms of the order of the Tribunal dated 27.11.2019 remained undecided, he has approached this Court through the instant petition, seeking issuance of a direction to the competent authority to decide his aforesaid appeal, in a time bound manner.



3. After hearing learned counsel for the parties and perusing the record, we find that the decision on the petitioner's appeal filed against the assessment order dated 31.08.2016 after its remand by the Tribunal on 27.11.2019 has been unnecessarily delayed which delay we do not appreciate. Accordingly, we direct the authority, which is now competent to finally decide the petitioner's aforesaid appeal, to do the needful within two months from the date of receipt of a copy of this order, in accordance with law.

4. Disposed of.

[DEEPAK SIBAL]
JUDGE

09.02.2026

Prince

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

[LAPITA BANERJI]
JUDGE