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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 4113/2026 CM APPL. 20098/2026 CM APPL. 20099/2026

HARMINDER SINGH CHADHA

.....Petitioner

Through: Mr. Gaurav Jain, Mr. Shubham Gupta and Ms. Varsha Sharma, Advs.

versus

PCIT DELHI 4 AND ANR

.....Respondents

Through: Mr. Abhishek Maratha SSC with Mr. Apoorv Agarwal, Mr. Viplav Acharya JSCs and Ms. Nupur Sharma, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 09.04.2026

1. The petitioner has approached this Court challenging the order dated 05.03.2026 passed by the Commissioner of Income Tax (Appeals), New Delhi *(hereinafter referred to as 'Appellate Authority')* under Section 264 of the Income Tax Act, 1961 *(hereinafter referred to as 'the Act of 1961').*

2. Learned Counsel for the petitioner argued that the Assessing Officer (AO) has raised a high pitched demand against the petitioner for Assessment Year 2012-13 by way of the order dated 30.12.2019, though an assessment was made on 02.03.2015 under Section 143(3) of the Act of 1961 for the said assessment year.

3. While informing that the petitioner-assessee has already preferred an

appeal against an order dated 30.12.2019 before the Appellate Authority way-back on 28.01.2020 learned counsel raised a grievance that on the one hand the appeal is not being heard and on the other hand, the respondents have initiated coercive action against the petitioner.

4. Learned Counsel also argued that while disposing of the stay application by the impugned order dated 05.03.2026, the Authority has not considered the first and foremost constituent or point of determination for grant of interim relief, *viz prima-facie* case and has non-suited the petitioner on the ground that the petitioner has not provided cogent evidence of financial hardship being faced by him.

5. Learned counsel further pointed that a huge demand of Rs.10.49 crores has been raised against the petitioner and contended that given the quantum of business and the fact that initial assessment of the petitioner under Section 143(3) of the Act of 1961 was made at Rs. 32.63 lakhs, even 20% of the demand is too high to be deposited by the petitioner.

6. In usual circumstance, we would not issue any direction to the Appellate Authority to decide the appeal on priority basis, but since the petitioner's bank accounts have been attached and a substantial demand has been raised against the petitioner (at least 30 times the returned income) and also because on going through the impugned assessment order, we find that there are certain grey areas, where interference may be warranted by the Appellate Authority, we would grant a rather small indulgence of issuing direction of expeditious disposal.

7. Mr. Abhishek Maratha, learned Senior Standing Counsel for the respondents brought to our notice, an office memorandum dated 19.03.2024 issued by Ministry of Finance, according to which, the appeals having

demand of Rs.1 crore or more are to be taken on priority basis and assured that the petitioner's appeal would be given priority as per this circular.

8. In view of what we have noted hereinabove and taking clue from the spirit of the memorandum dated 19.03.2024, we hereby direct the Appellate Authority to decide the appeal on priority basis, as the petitioner's bank accounts have been attached and a substantial demand has been raised against the petitioner.

9. We hereby direct that the Appellant Authority shall decide petitioner's appeal within a period of two months from today.

10. The writ petition along with pending applications stands dispose of, accordingly.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 9, 2026/*dd*