(2022) 03 DEL CK 0245

In the Delhi High Court

Case No : Civil Writ Petition No. 4847 Of 2022, Civil Miscellaneous Application No. 14455-14456 Of 2022, 14476 Of 2022

Jitender Nath APPELLANT

Vs

Central Board Of Direct Taxes And Others RESPONDENT

Date of Decision : 28-03-2022

Acts Referred:
Income Tax Act, 1961 — Section 144, 220(6), 246A

Citation : (2022) 03 DEL CK 0245

Hon'ble Judges : Manmohan, J;Dinesh Kumar Sharma, J

Bench : Division Bench

Advocate : Shubhi Srivastava, Puneet Rai, Karan Pandey

Final Decision : Disposed Of

Judgement

Manmohan, J

1. By way of the present writ petition, Petitioner seeks a direction to the Respondents to hear the pending appeal filed under Section 246A of the Income Tax Act, 1961 (hereinafter referred to as 'Act') by the Petitioner challenging ex parte assessment order dated 6th December, 2019 for the Assessment Year 2017-18 passed under Section 144 of the Act.

2. In response to a pointed query, learned counsel for the petitioner states that the petitioner has filed a stay application under Section 220(6) of the Act. She further states that the said application has not been disposed of by the Assessing Officer till date.

3. Mr. Puneet Rai, learned counsel who appears on advance notice states that the Assessing Officer has instructed him to inform this Court that the stay application shall be disposed of by way of a reasoned order in accordance with law within four weeks. He also assures and undertakes to this Court that a personal hearing will be given to the authorized representative of the petitioner before deciding the stay application.

4. The statements/undertakings given by Mr. Rai, learned counsel for the Revenue are accepted by this Court and the respondent-Revenue is held bound by the same.

5. Binding the Revenue to the aforesaid statements, the present writ petition along with pending application stands disposed of. Needless to state that the Respondents-Revenue shall take no coercive action against the petitioner till the disposal of the stay application.