(2013) 02 DEL CK 0312

In the Delhi High Court

Case No : WP (C) No. 648 of 2013 and CM Nos. 1234 and 1235 of 2013

Patanjali Yogpeeth (Nyas) APPELLANT

Vs

Chairman, CBDT RESPONDENT

Date of Decision : 11-02-2013

Acts Referred:

Citation : (2013) 02 DEL CK 0312

Hon'ble Judges : R.V. Easwar, J;Badar Durrez Ahmed, J

Bench : Division Bench

Final Decision : Disposed Off

Judgement

CM 1234/2013

1. Allowed subject to all just exceptions.

WP(C) 648/2013 and CM 1235/2013

2. The petitioner is essentially seeking stay of recovery of the demand as per the notice dated 24-8-2012 for an amount of Rs. 34,68,87,165. The said demand pertains to the assessment year 2009-10. An application for stay was made before the assessing officer which was rejected by virtue of his order dated 2-11-2012. Subsequently, a stay application was made before the Director of Income Tax which was partially allowed by virtue of the order dated 14-12-2012. By that order, the petitioner was directed to pay a sum of Rs. 15 crores in instalments. The first instalment of Rs. 2.25 crores was to be paid by 07-1-2013 and the balance amount of Rs. 12.75 crores was to be paid in 17 equal instalments of Rs. 0.75 crores each every month commencing from January, 2013 onwards.

3. Since the petitioner had not paid the first instalment of Rs. 2.25 crores by the due date, 11 bank accounts of the petitioner were attached by virtue of the order dated 14-1-2013 issued by the respondent No. 3. The petitioner is before us because it is aggrieved by the attachment order as also by the partial stay

granted by the Director of Income Tax.

4. The petitioner has already filed an appeal which is pending before the Commissioner of Income Tax (Appeals). After hearing the counsel for the parties, we feel that it would appropriate to direct the Commissioner of Income Tax (Appeals) to dispose of the appeal by 31-3-2013. We also direct that the attachment order be lifted by the respondents subject to the petitioner paying a sum of Rs. 2.10 crores by 15-3-2013, which would bring it in-line with the schedule of payment directed under the order dated 14.12.2012. In case the said payment is made, the balance amount shall remain stayed till orders are passed by the Commissioner of Income Tax (Appeals) in the appeal.

With these observations and directions, the writ petition stands disposed of.

