

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 28TH DAY OF APRIL , 2021

BEFORE

THE HON'BLE MR. JUSTICE KRISHNA S.DIXIT

WRIT PETITION NO.8545 OF 2021 (T-IT)

BETWEEN:

SIDDAPURA VYAVASAYA SEVA
SAHAKARI SANGHA LTD.
SIDDAPURA,
KUNDAPURA TLAUK,
UDUPI DISTRICT – 576 229.
REPRESENTED BY ITS C.E.O. – MR. MOHANDAS

...PETITIONER

(BY SRI. MAHESH R.UPPIN, ADVOCATE)

AND:

1 . COMMISSIONER OF INCOME TAX (APPEALS),
NEW NATIONAL FACELESS APPEAL CENTRE,
ROOM NO.356, C.R. BUILDING,
I.P. ESTATE,
NEW DELHI – 110 002.

2 . INCOME TAX OFFICER, WARD-2,
AAYAKAR BHAVAN,
AADI-UDUPI MALPE ROAD,
UDUPI – 576 103.

3 . ASSESSING OFFICER,
NATIONAL e-ASSESSMENT CENTRE,
DELHI – 110 002.

...RESPONDENTS

(BY SRI. JEEVAN J.NEERALAGI, ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ASSESSMENT ORDER DATED 18.03.2021 BY R3 AS ANNEXURE A; R1 TO DISPOSE OFF THE APPEAL DATED 10.04.2021 AS ANNEXURE-C FOR A PERIOD OF 03 MONTHS.

THIS WRIT PETITION COMING ON FOR **ORDERS** THIS DAY THROUGH VIDEO CONFERENCE, THE COURT MADE THE FOLLOWING:

ORDER

Learned counsel for the petitioner, having argued the matter for some time, submits that regardless of the text of the prayers in the writ petition, his claim could be satisfied if expeditious disposal of its appeal is directed.

2. Learned Panel Counsel for the Revenue, on request having accepted notice for the respondents though initially opposed the writ petition, now graciously agrees that there would be no much difficulty for the consideration of appeal for expeditious disposal, subject to petitioner depositing 50% of the demand.

3. Having heard the learned counsel for the parties and having perused the petition papers, this Court directs the first respondent to take up petitioner's appeal dated 10.04.2021, a copy whereof is at Annexure-C vide Acknowledgment No.339935521100421 for consideration & disposal within a period of six months, subject to petitioner depositing with it 10% of the amount in demand within four

weeks, which will include the amount if any, already deposited.

Ordered accordingly and writ petition stands disposed off, all contentions of the parties having been kept open.

Costs made easy.

**Sd/-
JUDGE**

DS