

IN THE HIGH COURT OF KARNATAKA, BENGALURU

DATED THIS THE 30TH DAY OF NOVEMBER, 2021

BEFORE

THE HON'BLE MR.JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION No.20883 OF 2021 (T-IT)

BETWEEN:

KORANGRAPADY VYAVASAYA SEVA
SAHAKARI SANGHA NIYAMITA
112/29, KORANGRAPADY,
UDUPI 576 101,
REPRESENTED BY ITS C.E.O.
SRI SHEKAR POOJARY

...PETITIONER

(BY SRI MAHESH R. UPPIN, ADVOCATE)

AND:

1. COMMISSIONER OF INCOME TAX (APPEALS)
NATIONAL FACELESS APPEAL CENTRE,
ROOM NO.356, C.R.BUILDING,
I.P.ESTATE,
NEW DELHI 110 002.
2. INCOME TAX OFFICER, WARD-1
AAYAKAR BHAVAN,
AADI-UDUPI MALPE ROAD,
UDUPI -576 103.
3. ASSESSING OFFICER
NATIONAL E-ASSESSMENT CENTRE,
DELHI-110 002.

...RESPONDENTS

(BY SRI JEEVAN J.NEERALGI, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT THE 1ST RESPONDENT TO DISPOSE OF THE APPEAL DT.11.10.2021 MARKED AS ANNEXURE-C BEARING ACKNOWLEDGMENT NO.308426171270918 FILED BY THE PETITIONER WITHIN A PERIOD OF THREE MONTHS AND TILL THE DISPOSAL OF THE SAID APPEAL, NOT TO MAKE ANY DEMAND OF INCOME TAX FROM THE PETITIONER AND ETC.

THIS W.P. COMING ON FOR *PRELIMINARY HEARING*,
THIS DAY, THE COURT MADE THE FOLLOWING:-

ORDER

In this petition, petitioner seeks directions to respondent No.1 / Appellate Authority to dispose of the appeal at Annexure – C bearing acknowledgement No.308426171270918 dated 11.10.2021.

2. Sri. Jeevan J. Neeralgi, learned counsel accepts notice for the respondents.

3. Heard learned counsel for the petitioner and learned counsel for the respondents and perused the material on record.

4. In addition to the other contentions urged in the petition, it is the grievance of the petitioner that though petitioner has filed an application seeking interim prayer in the aforesaid appeal on 11.10.2021 itself, respondent No.1 / Appellate Authority has so far not considered or passed any orders on the same and as such, petitioner is before this Court by way of the present petition. It is also submitted that necessary directions are to be issued to the respondent No.1 / Appellate Authority to

dispose of the application for interim prayer filed by the petitioner as well as the main, within a stipulated time frame.

5. Per contra, learned counsel for the respondents submits that if reasonable time is granted, the respondent No.1 / Appellate Authority would consider and dispose of both, the application for interim prayer as well as main, in accordance with law.

6. The said submission of learned counsel for the respondents is placed on record.

7. In view of the aforesaid facts and circumstances and submissions made at the bar, I deem it just and appropriate to direct the respondent No.1 / Appellate Authority to consider and dispose of the application for interim prayer dated 11.10.2021 filed by the petitioner in the aforesaid appeal within a period of 15 days from the date of receipt of a copy of this order. So also, respondent No.1 / Appellate Authority is directed to dispose of the main itself within a period of three months from today. It is further directed that till respondent No.1 / Appellate Authority disposes of the application for interim prayer for stay of the demand filed by the petitioner referred to supra, respondents

shall not take any precipitative / coercive steps against the petitioner.

Subject to the aforesaid directions, petition stands ***disposed of.***

SD/-
JUDGE

SV