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HIGH COURT OF CHHATTISGARH, BILASPUR**WPT No. 160 of 2023**

Gurdeep Singh Gill S/o Late Shri Sohan Singh Gill Aged About 70
Years R/o 18, Malviya Nagar, Durg, District : Durg, Chhattisgarh

---- Petitioner**Versus**

1. Union Of India Through Its Secretary, Ministry Of Finance, Income Tax Department, North Block, New Delhi.
2. Commissioner Of Income Tax (Appeals) Through National Faceless Appeal Centre, Room No.245-A, North Block, New Delhi.
3. Office Of The Income Tax Officer - 2(1) Through Income Tax Officer - 2(1), Aayakar Bhawan, New Civic Centre, Bhilai, District : Durg, Chhattisgarh

---- Respondents**WPT No. 161 of 2023**

Gurdeep Singh Gill S/o Late Shri Sohan Singh Gill Aged About 70
Years R/o 18, Malviya Nagar, Durg, District : Durg, Chhattisgarh

---- Petitioner**Versus**

1. The Union Of India Through Its Secretary, Ministry Of Finance, Income Tax Department, North Block, New Delhi, District : New Delhi, Delhi
2. Commissioner Of Income Tax (Appeals) Through National Faceless Appeal Centre, Room No. 245-A, North Block, New Delhi, District : New Delhi, Delhi
3. Office Of The Income Tax Officer-2(1) Through Income Tax Officer 2(1), Aayakar Bhawan, New Civic Centre, Bhilai, District : Durg, Chhattisgarh

---- Respondents**WPT No. 162 of 2023**

Gurdeep Singh Gill S/o Late Shri Sohan Singh Gill Aged About 70
Years R/o 18, Malviya Nagar Durg, District : Durg, Chhattisgarh

---- Petitioner

Versus

1. Union Of India Through Its Secretary, Ministry Of Finance, Income Tax Department, North Block, New Delhi, District : New Delhi, Delhi
2. Commissioner Of Income Tax (Appeals) Through National Faceless Appeal Centre, Room No. 245-A, North Block, New Delhi, District : New Delhi, Delhi
3. Office Of The Income Tax Officer 2 (1) Through Income Tax Officer 2 (1) Aayakar Bhawan, New Civic, Centre, Bhilai, District : Durg, Chhattisgarh

---- Respondents**WPT No. 163 of 2023**

Gurdeep Singh Gill S/o Late Shri Sohan Singh Gill Aged About 70 Years R/o 18, Malviya Nagar, Durg, District : Durg, Chhattisgarh

---- Petitioner**Versus**

1. Union Of India Through Its Secretary, Ministry Of Finance, Income Tax Department, North Block, New Delhi.
2. Commissioner Of Income Tax (Appeals) Through National Faceless Appeal Centre, Room No.245-A, North Block, New Delhi.
3. Office Of The Income Tax Officer - 2(1) Through Income Tax Officer - 2(1), Aayakar Bhawan, New Civic Centre, Bhilai, District : Durg, Chhattisgarh

---- Respondents**WPT No. 164 of 2023**

Gurdeep Singh Gill S/o Late Shri Sohan Singh Gill Aged About 70 Years R/o 18, Malviya Nagar, Durg District Durg (Chhattisgarh)

---- Petitioner**Versus**

1. Union Of India Through Its Secretary, Ministry Of Finance, Income, Tax Department, North Block, New Delhi
2. Commissioner Of Income Tax (Appeals) Through National Faceless Appeal Centre, Room No. 245 - A, North Block, New Delhi

3. Office Of The Income Tax Officer - 2(1) Through Income Tax Officer - 2(1), Aayakar Bhawan, New Civic Centre, Bhilai, District Durg (Chhattisgarh)

---- Respondents

WPT No. 165 of 2023

Gurdeep Singh Gill S/o Late Shri Sohan Singh Gill Aged About 70 Years R/o 18, Malviya Nagar, Durg, District : Durg, Chhattisgarh

---- Petitioner

Versus

1. Union Of India Through Its Secretary, Ministry Of Finance, Income Tax Department, North Block, New Delhi.
2. Commissioner Of Income Tax (Appeals) Through National Faceless Appeal Centre, Room No. 245-A, North Block, New Delhi.
3. Office Of The Income Tax Officer - 2 (1) Through Income Tax Officer - 2(1), Aayakar Bhawan, New Civic Centre, Bhilai, District : Durg, Chhattisgarh

---- Respondent

WPT No. 166 of 2023

Gurdeep Singh Gill S/o. Late Shri Sohan Singh Gill, Aged About 70 Years R/o. 18, Malviya Nagar, Durg, District Durg Chhattisgarh

---- Petitioner

Versus

1. Union Of India Through Its Secretary, Ministry Of Finance, Income Tax Department, North Block, New Delhi.
2. Commissioner Of Income Tax (Appeals), Through National Faceless Appeal Centre, Room No. 245-A, North Block, New Delhi
3. Office Of The Income Tax Officer -2(1), Through Income Tax Officer -2(1), Aayakar Bhawan, New Civic Centre, Bhilai, District Durg Chhattisgarh

---- Respondents

(Cause-title taken from Case Information System)

For Petitioner : Mr. Sanjay Patel, Advocate.

For Respondent No.1 : Mr. Rishabh Dev Singh holding brief of
Mr. Ramakant Mishra, Deputy Solicitor General.

For Respondents 2 & 3 : Mr. Ajay Kumrani holding brief of Mr. Amit
Chaudhari, Advocate.

Hon'ble Shri Rakesh Mohan Pandey, Judge

Order on Board

29.05.2023

1. The limited grievance of the petitioners is that they have preferred statutory appeals before the Commissioner of Income Tax (Appeal) on 09.02.2023, but the same have not been considered and decided by the competent authority till date.
2. Learned counsel for the petitioner would submit that a direction may be issued to the Appellate Authority to consider and decide the pending appeals within the stipulated period of time as the appeals were preferred on 09.02.2023.
3. On the other hand, learned counsel, appearing for the respondents would oppose the submissions advanced by learned counsel for the petitioners.
4. I have heard learned counsel appearing for the parties and have perused the documents annexed with the writ petition.
5. Considering the limited grievance of the petitioners, it would be

appropriate to direct the respondent No.2 i.e. Commissioner of Income Tax (Appeals) to consider and decide the pending appeals filed in Form No.35 bearing acknowledgment Nos. 955270590140223, 955266750140223, 954803940130223, 954798640130223, 955001980130223, 955136420140223 and 954901070130223 within a further period of 90 days from the date of receipt of certified copy of this order keeping in mind the fact that the appeals were preferred on 09.02.2023 and the bank account of the petitioners have been freezed and on account of that very ground, he could not appear in the proceedings.

6. With the aforesaid observations / directions, these writ petitions stand disposed of.
7. In view of above, I.A. No.01, an application for hearing the case during summer vacation and I.A. No.02, an application for urgent hearing, stand disposed of.

Sd/-

(Rakesh Mohan Pandey)
Vacation Judge