Sudha Gupta v. Chief Commissioner of Income Tax, Meerut and 3 Others

Writ Tax No. 607 of 2018

Supplied court order; no reported citation stated | 2018-04-10

AO directed to decide pending section 220(6) application; no coercive steps until that decision.

220(6) | 221(1)

Division Bench | Krishna Murari | Ashok Kumar

Procedural order — limited scope

The note reports the specific directions or procedural disposal, not an adjudication of tax merits. Later proceedings and current law are not cleared.

01 FACTS OF THE CASE

The petitioner challenged a notice dated 1 February 2018 under section 221(1), pressing a demand of Rs.3,11,53,240 for AY 2015-16. Counsel stated that an assessment appeal was pending before CIT(A), Muzaffarnagar, and a section 220(6) application filed with the Assessing Authority on 27 March 2018 remained undecided.

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02 DISCUSSION BY THE HON'BLE COURT

After hearing petitioner counsel Rishi Raj Kapoor and departmental counsel Manu Ghildyal and perusing the record, the Court addressed the pending application through time-bound directions. It did not decide the assessment dispute or the merits of the section 220(6) request.

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03 JUDICIAL DECISION

The writ was finally disposed of. Respondent No.2, the Assessing Authority, was directed to decide the 27 March 2018 application (annexure-7) within two weeks from production of a certified copy of the Court’s order. No coercive steps were to be taken against the petitioner until that application was decided.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The petitioner undertook to place the certified copy before respondent No.2 within one week from the order date. The temporary protection ended at the application decision, not necessarily at disposal of the assessment appeal. The demand was not quashed by this order.

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05 AKHB REVIEW POINT

Track the certified-copy production date and the subsequent application decision before assessing the duration of protection. Do not describe this as an indefinite stay, an allowed assessment appeal or an order granting the section 220(6) application. Sudha Gupta and Rahul Gupta are distinct petitioners, dockets and demand amounts despite matching directions.

Source: PDF p.1

SOURCE & VERIFICATION

Supplied court order — exact source bytes verified

Complete supplied one-page order read and visually inspected. Original SHA-256 independently reverified; full text matched the supplied review packet. AY 2015-16 is expressly stated; PAN is not stated. No later-proceedings or current-law clearance is claimed.

Open cited source rendition

STATUTORY SCOPE

Only provisions expressly identified in this order are recorded. No substantive tax merits or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-18. Later proceedings, compliance and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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