

M/s Koshda Buildcon Private Limited v. Commissioner of Income Tax (Appeals)-1 and Two Others

Writ Tax No. 712 of 2019

Supplied court order; no reported citation stated | 2019-05-30

CIT(A) directed to decide pending appeal within two months; no coercive action for two months.

Division Bench | Bharati Sapru | Vivek Varma

Procedural disposal — limits of the order

Two months for appellate disposal and two months without coercive action; no indefinite stay or merits adjudication.

01 FACTS OF THE CASE

The petitioner sought expedited disposal of its pending CIT(A) appeal. Department counsel had no objection, and it was not disputed that the appeal had been heard in 2018. AY, demand and assessment merits are not stated.

Source: [Complete original court order](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court considered the circumstances without prejudice to the merits and directed time-bound appellate disposal. It granted a separately time-limited no-coercive-action protection.

Source: [Complete original court order](#)

03 JUDICIAL DECISION

The writ was finally disposed of with a direction to respondent 1 to decide the pending appeal within two months from 30 May 2019 in accordance with law. No coercive action could be taken for two months.

Source: [Complete original court order](#)

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained procedural expedition and temporary protection. No assessment was quashed and no tax merits decided.

Source: [Complete original court order](#)

05 AKHB REVIEW POINT

Keep the two-month decision direction and two-month protection distinct. The source gives no indefinite stay until disposal, no subsequent compliance finding and no quantified demand relief.

Source: [Complete original court order](#)

SOURCE & VERIFICATIONSupplied court order — exact source bytes verified

Complete one-page supplied order read and visually inspected. Individual Drive original SHA-256 independently verified; complete text matches the preserved source-review packet. AY and PAN are not stated. Later treatment and current law are not cleared.

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 2026-10-19. 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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General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.