Jadkal Vyvasaya Seva Sahakara Sangha Niyamita v. Commissioner of Income Tax (Appeals), NFAC & Ors.

W.P. No. 1281/2023

No neutral citation stated in supplied order | 2023-02-03

Stay application to be decided within three months; coercive measures restrained until that decision.

High Court of Karnataka | Single-judge bench | B. M. Shyam Prasad

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Jadkal Vyvasaya Seva Sahakara Sangha Niyamita sought time-bound disposal of its appeal or consideration of its stay application, both identified as dated 3 October 2022, with protection against recovery.

Source: PDF p.2, prayer and order

02 DISCUSSION BY THE HON'BLE COURT

The petitioner cited an earlier case allowing three weeks for a stay decision. Revenue proposed three months from receipt of a certified copy. The Court adopted the latter period for this petitioner's stay application.

Source: PDF pp.3–4, submissions and operative order

03 JUDICIAL DECISION

The second respondent, the National Faceless Assessment Centre Assessing Officer, was directed to consider Annexure E strictly in accordance with law within three months from receipt of a certified copy. Respondents were restrained from coercive measures until that decision.

Source: PDF p.4, operative paragraph

04 OUTCOME / IN WHOSE FAVOUR

The petition was disposed of. The petitioner remained free to seek expeditious disposal of the appeal before the appellate authority. No fixed deadline for deciding the appeal, or substantive allowance of the stay application, was ordered.

Source: PDF p.4, operative paragraph

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Use the operative three-month period: The three-week period appears in counsel's account of a different case. This order expressly grants three months, beginning with receipt of a certified copy. Confusing the submission with the operative direction would misstate the compliance deadline. (PDF pp.3–4, submissions and order)

Protection bridges the stay decision: The restraint lasts until the stay application is decided, rather than automatically throughout the appeal. The authority must still decide stay in accordance with law; the High Court neither fixes a deposit condition nor grants final appellate relief. (PDF p.4, operative paragraph)

Appeal expedition requires a separate request: The Court leaves it open to seek expedition before the appellate authority. It does not impose the three-month stay deadline on that authority's disposal of the substantive appeal or determine the assessment's merits. (PDF p.4, final sentence)

Source: PDF pp.3–4, submissions and order

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 4-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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