

North Bihar Power Distribution Co. Ltd.

Civil Writ Jurisdiction Case No.376 of 2018

FORUM

Patna High Court

ORDER DATE

08 Jan 2018

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

D. V. Pathy, Advocate For the Respondent/s : Mrs. Archana Sinha @ Archana Shahi, Advocate CORAM: HONOURABLE THE CHIEF JUSTICE and HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY ORAL JUDGMENT (Per: HONOURABLE THE CHIEF JUSTICE) Date : 08-01-2018 Having heard learned counsel for the parties we find that while rejecting the prayer of stay made by the petitioner vide Annexure-C, on 26.12.2017, the Assessing Officer seems to have not taken note of the requirement of the Circular dated 29th February, 2016 issued by the Central Board of Direct Taxes and a complaint is also made by the petitioner that certain judgments cited have not been taken note of. Learned counsel for the Revenue vehemently opposes this submission and argues that no such submission was made before the Assessing Officer when the stay application was filed. Without entering into the controversy on merits as canvassed before us, interest of justice would be met, in case the matter is remanded back to the competent authority to reconsider the question of stay. Accordingly, we dispose of the writ petition with the following directions: On the petitioner filing a certified copy of this order along with a detailed application for stay before the competent authority pointing out the circular of the Central Board of Direct Taxes dated 29th February, 2016, judgments, if any, in favour of the petitioner with regard to grant of stay along with the copy of the judgments, the competent authority shall reconsider the question and pass a speaking order with regard to stay or otherwise within a period of 15 days thereafter. Till the matter is not decided by the competent authority, all coercive steps shall be kept in abeyance.

SOURCE & VERIFICATION

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