

South Bihar Power Distribution Company Ltd.

Civil Writ Jurisdiction Case No.24770 of 2018

FORUM

Patna High Court

ORDER DATE

15 Jan 2019

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

Mr. Pathy submits that the limited prayer made by the petitioner is that the concerned authorities of the Income Tax Department may be restrained from acting pursuant to the demand notice raised against the petitioner which is the subject matter of the pending appeal before the Appellate Tribunal and it is but for the nonavailability of the Bench that the hearing is delayed, for which the petitioner cannot be blamed. This matter was heard on 08.01.2019 and on the request made by Ms. Archana Sinha, learned counsel representing the Income Tax Department and to enable her to seek instructions that the matter was adjourned and is taken up today when Ms. Archana Sinha accepts the position regarding nonavailability of the concerned Bench of Appellate Tribunal but submits that steps are being taken for its constitution and thus even if, this Court be persuaded to grant interim protection to the petitioner, it be for a limited period coupled with a direction to the petitioner of cooperating in the expeditious disposal of the appeal, as and when the Appellate Tribunal is constituted. Mr. Pathy, fairly accepting the submissions so made, submits that there would be no lapse on behalf of the petitioner in cooperating in expeditious disposal of the appeal. Having heard learned counsel for the parties and considering the nature of the grievance raised as well as the undisputed position existing regarding nonavailability of the Appellate Bench, we deem it proper to order for stay of the demand notice dated 15.11.2018 impugned at Annexure-4 Series to the writ petition until the constitution of the Appellate Bench and its expeditious hearing/disposal by the concerned bench. The writ petition is allowed with the directions above.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 289-291

READ ORDER

AI DISCLOSURE

AI-assisted preparation: this document was generated with AI using the identified source and may contain extraction, interpretation or omission errors. It has not been independently approved by a practising professional. Verify every material statement against the complete original order.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment, or a substitute for the full order. Applicability depends on the facts, assessment year, statutory version and jurisdiction. Subsequent appeals, stays, reversals and legislative changes have not been checked unless expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.