

**(2003) 09 P&H CK 0047**

**High Court Of Punjab And Haryana At Chandigarh**

**Case No:** C.W.P. No. 13679 of 2003

Sachdeva and Sons

APPELLANT

Vs

Union of India (UOI) and Others

RESPONDENT

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**Date of Decision:** Sept. 8, 2003

**Citation:** (2003) 264 ITR 695

**Hon'ble Judges:** V.M. Jain, J; N.K. Sodhi, J

**Bench:** Division Bench

**Advocate:** S.K. Mukhi, for the Appellant; N.L. Sharda, Advocate, for the Respondent

**Final Decision:** Dismissed

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**Judgement**

N.K. Sodhi, J.

Written statement filed on behalf of respondents Nos. 1 to 4 today in court is taken on record.

2. Admittedly, the appeal filed by the petitioner against the order passed by the Commissioner of Income Tax (Appeals), Jammu, is pending before the Income Tax Tribunal, Amritsar. The prayer for stay has been declined by the Tribunal because it had put the parties to terms but the petitioner was unable to comply with those terms. A demand of Rs. 9,21,21,197 is outstanding " against the petitioner and it was required to deposit a sum of Rs. 50 lakhs towards that demand and furnish adequate security in regard to the balance amount. The petitioner could not deposit the amount nor could it furnish the security. In this view of the matter, the Tribunal declined to stay the recovery proceedings. The alternative prayer made by the assessee that the appeal be heard out of turn has been accepted by the Tribunal and the case is now fixed for final hearing on October 7, 2003. The petitioner wants this court to stay the recovery proceedings till the disposal of the appeal. The amount involved is quite substantial and we are of the view that the Tribunal had put the parties to reasonable terms which the petitioner could not comply with. There is, thus, no ground for us to interfere particularly when the appeal is pending before the Tribunal for final disposal.

3. Consequently, the writ petition is dismissed with no order as to costs.