

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

CWP No.6865 of 2013
Decided on: 31.08.2013

M/s Eqbal Inn & Hotels Ltd., Patiala

..... Petitioner

VERSUS

**The Chief Commissioner of Income Tax,
Chandigarh and others**

..... Respondents

CORAM: **HON'BLE MR. JUSTICE RAJIVE BHALLA**
HON'BLE MR. JUSTICE DR. BHARAT BHUSHAN PARSOON

Present: **Ms.Radhika Suri, Advocate, for the petitioner.**

Ms.Savita Saxena, Advocate, for the respondents.

RAJIVE BHALLA, J.(ORAL)

The petitioner prays for issuance of a writ of certiorari quashing order dated 26.02.2013 (Annexure P-11) and for restraining the respondents from resorting to recovery of the consequent penalty of Rs.1,74,40,950/- by coercive measures, during pendency of an appeal before the Commissioner of Income Tax.

Vide order dated 27.05.2013, the arrest of the petitioner's Director was stayed.

After taking into consideration the entirety of the dispute, the following order was passed on 24.07.2013: -

“Although judgment in this first appeal, filed by the petitioner was reserved in January, 2013 but as informed by counsel for the respondent, no order has been

pronounced.

We, therefore, direct the Commissioner of Income Tax (Appeals), Patiala to make every attempt to pronounce orders in the pending appeal within 15 days after receipt of a copy of this order.

Adjourned to 31.08.2013.

A copy of the order be handed over to Ms.Savita Saxena, Advocate under the signatures of the Special Secretary attached to this Court.”

Counsel for the revenue states that as the appeal has been decided by the Commissioner of Income Tax, on 27.08.2013, the petition has been rendered infructuous.

Counsel for the petitioner does not deny the correctness of the aforesaid assertion but prays that the order staying arrest of the petitioner's Director may be allowed to continue for a fortnight during which the petitioner shall file an appeal before the Income Tax Appellate Tribunal.

We have heard counsel for the parties and as admittedly, the appeal has been decided, dispose of the writ petition as infructuous by granting liberty to the petitioner to file an appeal before the Income Tax Appellate Tribunal. In case, such an appeal is filed within a fortnight from today, the arrest of the petitioner's

Director shall remain stayed for this period of 15 days. In case, the petitioner files an application for stay, it shall be considered and decided within a week of its filing.

**[RAJIVE BHALLA]
JUDGE**

31.08.2013

shamsher

**[DR. BHARAT BHUSHAN PARSOON]
JUDGE**