



Sr. no.	Date	Orders
		<p>* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ CW 1177/2003</p> <p>VJAY SYAL Petitioner Through Mr. O.P. Bajpai, Adv.</p> <p>versus</p> <p>INCOME TAX OFFICER NEW DELHI & Respondent Through Mr. R.C. Pandey, Adv.</p> <p>CORAM: HON'BLE MR. JUSTICE D.K. JAIN HON'BLE MR. JUSTICE MADAN B. LOKUR</p> <p style="text-align: center;"><u>ORDER</u> 14.02.2003</p> <p>%</p> <p>This writ petition is directed against the order dated 10 February 2003 passed by the Income Tax Officer, Ward 30(1), New Delhi, directing the petitioner to deposit the outstanding demand of Rs.2,66,007/-, for the assessment year 1992-93, within four days of the receipt of the letter, failing which the petitioner would face coercive action for its recovery.</p> <p>The case of the petitioner, in brief, is that in respect of the aforementioned Assessment Year, upon assessment, an additional demand was created. He preferred an appeal to the Commissioner of Income Tax (Appeals)</p>



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		<p>with an application to the Assessing Officer to keep the recovery of the disputed demand in abeyance till the disposal of the appeal. Vide order dated 6 May 2002 the Assessing Officer stayed the recovery of demand till 31 March 2003 or the date of the decision of the 1st appeal, whichever was earlier. Notwithstanding the said order by means of the impugned letter, the Assessing Officer has directed the petitioner to pay the said amount within four days. Hence the petition.</p> <p>We have heard Mr. O.S. Bajpai, learned counsel for the petitioner and Mr. R.C. Pandey, learned Senior Standing Counsel for the Revenue.</p> <p>Having perused the said letter, we are of the view that in the light of the order passed by the Assessing officer on 6 May 2002, there was no occasion for the Assessing Officer to recall the same without affording an opportunity to the petitioner of being heard on the issue. Moreover, the impugned order also does not indicate the reason which prompted the Assessing Officer to resort to the impugned action. It appears from the letter that it has been issued on the direction of the Commissioner of Income Tax-10, New Delhi.</p> <p>Although we are unable to appreciate the manner in which the disputed demand is sought to be recovered during the pendency of the appeal and the stay granted by the Assessing Officer earlier but in view of the candid admission of Mr. Pandey that such an order should not have been passed without hearing the petitioner, we refrain from commenting more on it. Suffice it to say that the letter was unwarranted.</p> <p>Accordingly, the impugned letter is set aside and it is directed that no coercive steps shall be taken by the respondents to recover the disputed demand</p>



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		<p>pertaining to the aforementioned assessment year till 31 March 2003 or till his appeal is decided by the Commissioner of Income Tax (Appeals). If by any chance petitioner's appeal is dismissed by the Commissioner, the recovery shall not be affected for ^a further period of two weeks from the receipt of the order of the Commissioner.</p> <p>The petition is disposed of in the above terms.</p> <p>Copies of the order be issued dasti to counsel for the parties.</p> <p style="text-align: right;"><i>D.K. Jan</i> D.K. JAN, J</p> <p style="text-align: right;"><i>Madan Lokur</i> MADAN B. LOKUR, J</p> <p>FEBRUARY 14, 2003 ban</p>