



Sr. No.	Date	Orders
		<p data-bbox="448 255 624 293">15-10-2004</p> <p data-bbox="448 342 1302 521">Present: Mr Harish Salve Sr Adv with Mr Ashish Wad Mr VP Gupta & Neeraj Kumar for petitioner. Mr R.D. Jolly for the respondent.</p> <p data-bbox="443 562 751 600"><u>WP(C) 16651/2004</u></p> <p data-bbox="443 696 1557 831">Against the order made by the Commissioner of Income-tax on 8.10.1964, this petition is preferred under Article 226 of the Constitution.</p> <p data-bbox="437 871 1557 1256">Ordinarily, this court would not interfere in a matter where tax is required to be paid by the assessee, but in the instant case, the authority appears to have passed an order without taking into consideration relevant circulars and without examining the merits about the prima facie case made out or not.</p> <p data-bbox="432 1308 1557 1688">However, in view of the consensus arrived at, we direct the assessee to pay Rs. 9 crores within three months and the petitioner is at liberty to pay the amount by instalment at the rate of Rs. 3 crores per month. The CIT(Appeals) shall dispose of the appeal on merits within three months.</p> <p data-bbox="427 1740 1557 1951">We further direct that if adjournment is sought by the petitioner and the matter is continued beyond three months, then, Rs. 2 crores per month shall be deposited by the assessee. We also direct the</p> <p data-bbox="427 1980 555 2007">WP(C) 16651/04</p> <p data-bbox="762 1980 847 2047"><i>H</i></p> <p data-bbox="1430 1995 1517 2022">Page 1 of 2</p>



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		<p>assessee to appear before the CIT(A) on 25.10.2004 at 11 am. The first instalment shall be paid on or before 15.11.2004. Mr Jolly, counsel for revenue has made his submissions as per instructions from an officer (Mr K. Sahai, Additional Commissioner Income-tax) who is present in the court. Writ petition is disposed of.</p> <p style="text-align: center;">Direct Service</p> <p style="text-align: right;"><i>Blaet</i> CHIEF JUSTICE</p> <p style="text-align: right;"><i>Badar Durrez Ahmed</i> BADAR DURREZ AHMED, J.</p> <p>October 15, 2004 ~vsp</p> <p style="text-align: center;">- CM 14380/04 from</p> <p style="text-align: left;">WFOC 1663/04</p>