



* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 23826/2005

M/S CINCOM SYSTEMS INDIA P.LTD Petitioner
 Through: Mr.Parag Tripathi, Sr. Adv. with
 Ms.Deepti, Mr.Ravi Verma & Mr.Ajay
 Sawhney, Adv.

versus

COMMISSIONER OF INCOME TAX & O Respondent
 Through: Mr.R.D. Jolly, Adv.

CORAM:

HON'BLE MR. JUSTICE T.S. THAKUR

HON'BLE MR. JUSTICE SANJEEV KHANNA

ORDER

19.12.2005

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Issue notice. Mr.Jolly accepts notice on behalf of the respondents and agrees to the disposal of this writ petition at this stage itself.

Aggrieved by an order passed by the Additional Commissioner Income Tax, the petitioner has preferred a revision petition under Section 20 of the Income Tax Act before the Commissioner of Income Tax. The petitioner's case in the present writ petition now is that it was heard summarily by the Commissioner in support of the said revision petition on 14th December 2005, but was orally informed that no stay was being granted as prayed for in the application. No reasons for that view were, however, recorded or disclosed to the petitioner. The petitioner's apprehension in that background is that while the Commissioner is still seized of the matter, the demand raised against it may



be enforced in the meantime, which would render the proceedings before the Commissioner infructuous.

Mr. Jolly, counsel appearing for the respondent submits that there is no justification for the petitioner to approach this Court while the Commissioner is still seized of the Revision Petition. He urged that without going into the correctness of the allegations made by the petitioner in the writ petition, the Commissioner could be directed to pass an appropriate speaking order in the revision petition filed by the petitioner within a period of three weeks from the date the petitioner is heard in the matter.

In the circumstances, therefore, and keeping in view the submission made at the bar, we direct that the Commissioner shall hear the petitioner in support of the revision petition filed by it on 26th December, 2005 at 11.00 a.m. and pass an appropriate speaking order on the same within a period of three weeks from the said date. The petitioner shall appear through an authorised agent/representative for being heard by the Commissioner on the said date and time, failing which the Commissioner shall be free to pass an appropriate order on the application without any notice or further opportunity to the petitioner. We further direct that till such time the Commissioner passes a final order on the Revision Petition filed by the petitioner, no coercive steps for recovery of the amount in dispute shall be initiated against the petitioner. The writ petition is with that direction disposed of.



The order shall be given DASTI under the signatures of the Cou

Master.

T.S. TILAKUR, J

SANJEEV KILANNA, J

DECEMBER 19, 2005

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