



Sr.No.	Date	Orders
		<p>* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ W.P.(C) 8809/2006</p> <p>BRAHM PAL ..... Petitioner Through: Mr.P.N. Gupta, Adv.</p> <p>versus</p> <p>INCOME TAX OFFICER NEW DELHI ..... Respondent Through: Ms.Rashmi Chopra, Adv.</p> <p><b>CORAM:</b> HON'BLE MR. JUSTICE T.S.THAKUR HON'BLE MR. JUSTICE SHIV NARAYAN DHINGRA</p> <p style="text-align: center;"><b><u>ORDER</u></b> 19.05.2006</p> <p>% Issue rule. Ms.Chopra accepts notice. The petition has been heard for final disposal.</p> <p>Learned counsel for the parties submit that the questions arising for consideration in this petition are identical to the ones that were raised in W.P.(C) No.8691/2006 disposed of on 17th May, 2006. This Court has, in that case, directed the petitioner to prefer an appeal before the prescribed Appellate Authority against the order of assessment and stayed the recovery of the amount of tax and interest pending disposal of the said appeal. It has been further directed that in case an appeal is preferred within a period of four weeks from the date of the order, the respondent shall not raise any objection to the maintainability of the appeal on the ground of limitation. In the circumstances and on the analogy of the order already made by us, we direct as under:</p> <p>1. The petitioner may, within four weeks from today, prefer an appeal</p>



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		<p>before the prescribed Appellate Authority.</p> <p>2. In case the appeal is filed, the same shall be heard and disposed of on merits as though it was presented within the period of limitation period.</p> <p>3. The recovery of the amount of tax and interest determined on the basis of the impugned assessment order shall pending disposal of the said appeal by the first Appellate Authority remain stayed.</p> <p>4. The appellate authority shall endeavour to expedite the disposal of the appeal to ensure that final orders on the subject are made within a period of six months from today.</p> <p>5. The respondent may pass an appropriate order pursuant to the penalty proceedings, in which event, the petitioner shall be free to file an appeal against the said order also before the prescribed appellate authority.</p> <p>The writ petition is disposed of with the above directions, leaving the parties to bear their own costs.</p> <p style="text-align: right;">T.S. THAKUR, J</p> <p style="text-align: right;">SHIV NARAYAN DHINGRA, J</p> <p>MAY 19, 2006 ga</p>