



CWP No. 9698 of 2025

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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CWP No. 9698 of 2025

Date of decision: April 05, 2025

KULWINDER PAUL SINGH

.....PETITIONER

V/S

THE CENTRAL BOARD OF DIRECT TAXES AND OTHERS

.....RESPONDENTS

**CORAM: HON'BLR MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Sanjay Bansal, Sr. Advocate,
with Mr. Sachit Singla, Advocate,
and Mr. Gurdeep Singh, Advocate,
for the petitioner.

Mr. Vaibhav Gupta, Standing Counsel,
for the respondents-Income Tax Department.

SUDEEPTI SHARMA, J.

1. The petitioner in the present writ petition seeks issuance of a writ in the nature of mandamus, directing respondent No.2-The Commissioner of Income Tax-3 (Appeals), to decide the appeal preferred by the petitioner on 09.01.2020 in a time bound manner.

2. Learned counsel for the petitioner contends that the petitioner had filed an appeal against assessment order dated 30.12.2019 on 09.01.2020 before respondent No. 2-The Commissioner of Income Tax-3 (Appeals) and till date, the same has not been decided. He, therefore, prays for directing the respondent No. 2 to decide the appeal filed by the petitioner in a time bound manner.



3. Learned counsel for the respondents does not oppose the request made by the learned counsel for the petitioner.

4. We have heard learned counsel for the parties and perused the whole record of the present case.

5. A perusal of the record shows that the petitioner filed an appeal against assessment order dated 30.12.2019 for the assessment year 2018-2019 on 09.01.2020 i.e. almost 5 years back and till date, there is no progress in the proceedings.

6. Section 250 of the Income Tax Act, 1961 lays down the procedure to be followed in appeal, which is reproduced as under:-

“250 (6A) In every appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be, where it is possible, may hear and decide such appeal within a period of one year from the end of the financial year in which such appeal is filed before him under sub-section (1) or transferred to him under sub-section (2) or sub-section (3) of section 246 or filed before him under sub-section (1) of section 246A, as the case may be.”

7. A bare perusal of above-referred to provision shows the intention of the legislature since it has been specifically mentioned that in every appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be, where it is possible, may hear and decide such appeal within a period of one year from the end of the financial year in which such appeal is filed before him.

It is evident that although the expression “where it is possible” has been used, the intent of legislature unequivocally is in favour of time bound disposal of appeals.



8. The petitioner has drawn attention to an earlier order dated 10.03.2025 passed by this Court in CWP No. 6388 of 2025 titled as **Perfetti Van Melle India Pvt. Ltd. vs. Union of India & Others**, wherein, it was observed by this Court that the appeal was filed in the year 2015 i.e. almost about 10 years back and was not decided, which forced the petitioner therein to file CWP No. 6388 of 2025, where this Court was constrained to issue directions for disposal of the appeal that had been pending for nearly a decade within a period of six months.

9. In the present writ petition, again the petitioner filed the appeal in the year 2020 i.e. 5 years back and till date, there is no progress.

10. Therefore, in view of the above, the present writ petition is disposed of with a direction to respondent No.2-The Commissioner of Income Tax-3 (Appeals), to decide the appeal filed by the petitioner within a period of three months from the date of receipt of copy of this order.

11. All the pending application(s), if any, also stand disposed of.

12. Before parting with this order, we deem it appropriate to note, with concern, that considerable number of writ petitions are being filed before this Court seeking directions for the expeditious disposal of appeals under the Income Tax Act, 1961. This indicates an inordinate delay in adjudication at the appellate level, which defeats the objective of Section 250 (6A) of the Income Tax Act, 1961.

13. Considering that substantial amount of revenue is involved in these appeals, and that such amount remain blocked during the pendency of the proceedings, it is imperative that the Appellate Authorities should endeavour to dispose of the appeals, preferably within one year as per the provisions of the Act.



14. In cases, where disposal within this period is not done, the reasons for such delay must be explicitly recorded in the *zimni* orders, so as to reflect whether the delay is attributable to the assessee or the department/revenue. Then also efforts should be made to decide the appeals maximum within a period of two years.

15. Registry is directed to send a copy of this order to Union of India, The Central Board of Direct Taxes, The Commissioner of Income Tax-3 (Appeals), The Assistant Commissioner of Income Tax and The Principal Commissioner of Income Tax (Central), for necessary compliance.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

April 05, 2025

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Whether speaking/reasoned: *Yes/No*
Whether reportable: *Yes/No*