



RAJASTHAN HIGH COURT
**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Civil Writ Petition No. 1859/2024

Lalit Kumar Kothari S/o Shri Chunni Lal Kothari, Aged About 60 Years, Resident Of 20-Soniji Ki Badi, Tehsil Girwa, District Udaipur, Raj. Proprietor, M/s Empire Steels, Malla Talai, Udaipur

-----Petitioner

Versus

1. National Faceless Assessment Centre, Income Tax Department, Ministry Of Finance, Inside Jawahar Lal Nehru Stadium, New Delhi
2. Income-Tax Officer, Ward 2(1), District Udaipur
3. Deputy Commissioner Of Income Tax, Udaipur (Raj.).

-----Respondents

For Petitioner(s) : Mr. Avin Chhangani
For Respondent(s) : Mr. Gajendra Chauhan for
Mr. K.K. Bissa

**HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI
HON'BLE MR. JUSTICE MUNNURI LAXMAN**

Order

27/02/2024

1. Learned counsel for the petitioner, Mr. Avin Chhangani submits that the impugned penalty order dated 21.09.2023 (Annex.-14) and the consequential notice of demand dated 21.09.2023 (Annex.-15) have been passed against the present petitioner even when the civil rights regarding the property in question is under adjudication in Civil Suit No.12/2020 pending before the Civil Court, Mavli, District Udaipur.

2. Learned counsel for the petitioner in the grounds of writ petition has mentioned some of the judgments, which laid down



the law, that the time of accrual for taxing income gets postponed till the dispute is adjudicated by the Civil Court.

3. The matter requires consideration.
4. Issue notice to the respondents. Mr. Gajendra Chauhan appearing on behalf of Mr. K.K. Bissa accepts notice. An advance copy has already been served upon him. Service is complete.
5. List the matter on 03.04.2024.
6. In the meanwhile, effect and operation of the orders dated 21.09.2023 (Annex.-14) and 21.09.2023 (Annex.-15) shall remain stayed. The respondents shall be at liberty to file an application for vacation of the interim order.

(MUNNURI LAXMAN), J.

(DR. PUSHPENDRA SINGH BHATI), J.

3-Sachin/PoonamS/-