IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION NO. 2577 of 2016
TO
SPECIAL CIVIL APPLICATION NO. 2579 of 2016

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INCOME TAX OFFICER....Petitioner(s)

Versus

ANIL GIRISHBHAI DARJI....Respondent(s)

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Appearance:

MR.VARUN K.PATEL, ADVOCATE for the Petitioner(s) No. 1

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CORAM: **HONOURABLE MS.JUSTICE HARSHA DEVANI**
and
HONOURABLE MR.JUSTICE G.R.UDHWANI

Date : 23/02/2016

COMMON ORAL ORDER
(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)

1. Mr. Varun Patel, learned standing counsel for the petitioner has invited the attention of the court to the third proviso to section 254(2A) of the Income Tax Act, 1961 which provides that if the appeal is not disposed of within the period allowed under the first proviso or the period or periods extended or allowed under the second proviso, which shall not, in any case, exceed three hundred and sixty-five days, the order of stay shall stand vacated after the expiry of such period of periods, even if the delay in disposing of the appeal is not attributable to the assessee. Referring to the impugned order, it was pointed out that the Tribunal has extended the period beyond the maximum period allowed under the statute, namely, three hundred and sixty-five days, which is clearly

contrary to the above provision.

2. Having regard to the submissions advanced by the learned counsel for the petitioner, **Issue Rule** returnable on 1st March, 2016. Matters to be notified on the admission Board.

3. Direct service is permitted today.

(HARSHA DEVANI, J.)

(G.R.UDHWANI, J.)

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