

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

CWP No.12215 of 2013

Date of decision: 30.05.2013

**M/s Bhoday Steel Rolling Mills**

**.....Petitioner**

**VERSUS**

**Commissioner of Income Tax (Appeals), Patiala and another**

**.....Respondents**

**CORAM: HON'BLE MR. JUSTICE HEMANT GUPTA**  
**HON'BLE MS. JUSTICE RITU BAHRI**

1. Whether reporters of local papers may be allowed to see the judgment? Yes/No
2. To be referred to the reporters or not? Yes/No
3. Whether the judgment should be reported in the digest? Yes/No

Present: Mr. Praveen Chander Goyal, Advocate for the petitioner.

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**HEMANT GUPTA, J.**

The grievance of the petitioner is against the communication dated 28.03.2013 (P-6) whereby application for stay of demand was rejected.

A perusal of the application for stay of demand dated 27.03.2013 (wrongly mentioned as 2012) shows that the petitioner has sought stay but without giving any reason for stay of demand.

In view of the said fact, we do not find any illegality in the order passed by the Income Tax Officer. However, it shall be open to the petitioner to move an appropriate application giving reasons to seek stay of demand. As and when such application is filed, the learned Income Tax

Officer shall consider it in accordance with law.

**MAY 30, 2013**

*'Diwaker Gulati'*

**(HEMANT GUPTA)  
JUDGE**

**(RITU BAHRI)  
JUDGE**