

आयकर अपीलीय अधिकरण
दिल्ली पीठ "बी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
एम. बालागणेश, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI M. BALAGANESH, ACCOUNTANT MEMBER

SA No. 208/Del/2024
(Arising out of ITA No. 2994/Del/2024, A.Y 2017-18)

Chandan Singh Rana,
1819/202 Dhola Complex,
Uday Chand Marg Kotla, South Extn,
New Delhi 110003
PAN: AGKPR-8787-K

..... आवेदक/Applicant

बनाम Vs.

Income Tax Officer,
Ward-53(4), Delhi

..... प्रतिवादी/Respondent

आवेदक/Applicant : Shri Ram Karan Singh Yadav, Advocate
प्रतिवादीद्वारा/Respondent by : Shri Kanv Bali, Sr. DR
सुनवाई की तिथि/ Date of hearing : 23/08/2024
घोषणा की तिथि/ Date of pronouncement : 23/08/2024

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This application has been filed by the assessee seeking stay of recovery of outstanding demand for assessment year 2017-18.

2. We have heard the submissions made by rival sides. The total outstanding amount for AY 2017-18 as per the stay application is Rs. 24,11,132/-. The assessee has not been able to *prima facie* demonstrate that recovery of outstanding demand would

cause hardship to the assessee in any manner. Therefore, the prayer for stay of recovery of outstanding demand is rejected.

3. The Id. Counsel for the assessee made an alternate prayer for grant of early hearing of appeal. We find merit in the alternate prayer. The department has also not objected to fixing an early date of hearing in appeal. The Registry is directed to fix appeal for hearing on 17.09.2024. Since, the date of hearing of appeal has been announced in the open court in the presence of both sides, issuance of notice for hearing is dispensed with.

4. In the result, stay application of the assessee is dismissed.

Order pronounced in the open court on August the 23rd day of July, 2024.

Sd/-

(M.BALAGANESH)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली / Delhi, दिनांक/Dated 23/08/2024

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI