

**IN THE INCOME TAX APPELLATE TRIBUNAL “H” BENCH, MUMBAI**

**BEFORE SHRI SAKTIJIT DEY, VP AND  
SHRI MAKARAND VASANT MAHADEOKAR, AM**

**Stay Application No. 26/Mum/2026  
[ITA No. 1023/Mum/2026]**

SkillNet Solutions India Private Ltd., 817- Raheja Chambers, Free Press Journal Road, Nariman Point, Mumbai – 400021	Vs.	DCIT – 3(3)(1) Mumbai - 400020
PAN/GIR No. AAFCS 3362P		
<b>(Applicant)</b>	:	<b>(Respondent)</b>

<b>Applicant by</b>	:	Shri Jitendra Singh
<b>Respondent by</b>	:	Shri Pravin Salukhe, Sr. DR

<b>Date of Hearing</b>	:	06.02.2026
<b>Date of Pronouncement</b>	:	06.02.2026

**ORDER**

Captioned application has been filed by the assessee seeking stay on recovery of outstanding demand of Rs.1,68,71,696/- pertaining to Assessment Year (A.Y.) 2022-23.

2. Learned counsel appearing for the assessee submitted that the assessee has raised a preliminary legal issue challenging the validity of the assessment order being barred by limitation. He submitted, though as per Section 144C (13) of the Income Tax Act, 1961 (in short the ‘Act’), the Assessing Officer is mandated to pass the assessment order within a period of 30 days from the date of receipt of the

directions of Dispute Resolution Panel, however, the prescribed period of limitation has not been adhered to by the Assessing Officer. Thus, he submitted, the appeal can be decided based on this preliminary issue itself and the assessee is quite hopeful of succeeding. Learned counsel submitted, since the assessee has made out a strong prima facie case and further, since 20% of the demand raised by the Assessing Officer has been paid, recovery of the balance demand may be stayed and the corresponding appeal may be heard on out of turn basis.

3. Learned Departmental Representative opposed grant of stay.

4. We have considered rival submissions and perused the materials on record. As per the facts and material placed before us, the demand raised by the Assessing Officer in the final assessment order comprises of tax component of Rs.1,33,25,266/- and interest of Rs.77,58,954/-. It is the say of the assessee that against the aggregate demand an amount of Rs.42,17,924/- has been paid post assessment, which covers more than 20% of the demand. Though, the acceptability of assessee's claim on the issue of validity of assessment order can be gone into in detail at the time of hearing of the appeal, however, in our view, the assessee has made out a prima facie case in its favour. Further, considering the fact that the assessee has paid 20% of the outstanding demand, balance of convenience also lies in favour of the assessee.

5. In view of the aforesaid, we are inclined to grant stay on recovery of balance outstanding demand for a period of 180 days from the date of this order or till the

disposal of the corresponding appeal, whichever is earlier. Acceding to assessee's request for grant of early hearing of the appeal, which was not opposed by the DR, the Registry is directed to fix the corresponding appeal for hearing on 17.03.2026 on out of turn basis. Parties are directed to submit the respective paper books, if any, sufficiently ahead of the date of hearing of appeal. Further, we direct learned Departmental Representative to obtain a factual report of the Assessing Officer on the issue of validity of the assessment order being barred by limitation.

6. With the aforesaid observations, stay application is allowed.

*Order pronounced in the open court on 06.02.2026*

Sd/-  
(Makarand Vasant Mahadeokar)  
Accountant Member

Sd/-  
(Saktijit Dey)  
Vice President

Mumbai; Dated : 06.02.2026  
Aks/-

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. CIT - concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt. Registrar)  
ITAT, Mumbai