



आयकर अपीलीय अधिकरण "सी" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "C" :: PUNE

BEFORE MS.ASTHA CHANDRA, JUDICIAL MEMBER
AND
DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER

Stay Application No.5/PUN/2026

(Arising out of ITTPA No.364/PUN/2026)

निर्धारण वर्ष / Assessment Year: 2022-23

Pune BP Development Private Limited, 9 TH Floor, Room No.915, 916 The Executive Centre, World Trade Center Tower 2, Vadgaon Sheri, Kharadi, Pune – 411014.	V s	DCIT, Pune.
PAN: AAICP8352K		
Appellant/ Assessee		Respondent /Revenue

Assessee by	None
Revenue by	Smt. Shraddha Nichal – Addl.CIT
Date of hearing	06/02/2026
Date of pronouncement	12/02/2026

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This stay application filed by Assessee arising out of ITA No.364/PUN/2026 for A.Y.2022-23 dated 27.11.2025 for staying of recovery of demand before Assessing Officer.

Findings & Analysis :

2. In this case, Assessee has filed a Stay Application requesting for stay of demand for A.Y.2022-23 emanating from an assessment



order passed under section 143(3) r.w.s 144C(13) r.w.s 144B of the Income Tax Act, 1961. As per the stay application, the demand raised is Rs.5,68,90,300/-. Ld.Counsel for the Assessee Mr.Chavali S.S.Narayana appeared virtually. He has accepted that Power of Attorney/Vakalatnama duly signed by the Director of the Company has not been filed by him. He submitted that he will file it.

3. In this case, ld.DR for the Revenue brought to our notice that Assessee has not filed any petition for stay of demand before Assessing Officer or Additional Commissioner of Income Tax. It is observed that Assessee has not filed any stay petition either before Assessing Officer or before Jurisdictional Principal Commissioner of Income Tax. The normal sequence for filing request for stay of demand is as under :

Assessing Officer



Additional Commissioner of Income Tax



Principal Commissioner of Income Tax



Income Tax Appellate Tribunal

4. Ld.Authorised Representative(ld.AR) for the Assessee admitted that no application for stay of demand has been filed before



Assessing Officer / Additional Commissioner of Income Tax /
Principal Commissioner of Income Tax.

4.1 Thus, in this case, Assessee has directly filed a petition for stay of demand before the Income Tax Appellate Tribunal bypassing authorities mentioned above. Assessee has not even mentioned whether he has paid any part of the demand or not!

5. In these facts and circumstances of the case, the stay petition filed by the Assessee is dismissed with liberty to the Assessee to file the stay petition, if advised so, before appropriate departmental authorities.

6. Assessee will be at liberty to file stay petition, if advised so, before ITAT if the Departmental Authorities mentioned above rejects assessee's stay petition.

7. In the result, stay petition filed by the assessee is dismissed in above terms.

Order pronounced in the open Court on 12 February, 2026.

Sd/-
ASTHA CHANDRA
JUDICIAL MEMBER

Sd/-
Dr.DIPAK P. RIPOTE
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 12 Feb, 2025/ SGR



आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "सी" बेंच, पुणे / DR, ITAT, "C" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

/ / TRUE COPY / /

सहायक रजिस्ट्रार /Assistant Registrar
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.