

**“The Hon’ble Bombay High Court passed a combined order in Notice of Motion 910 of 2019 in ITA No.2637 of 2019 being PCIT Vs Ashwin Mehta and in Notice of Motion No.915 of 2019 in ITA No.2700 of 2019 being PCIT Vs Harshad S. Mehta seeking the relief of early hearing and stay on impugned order of ITAT dated 14.01.2019. The Addl. Solicitor General on behalf of the I.T. department stated that urgency in seeking early hearing and stay was “that under the statute they are obliged to give effect of the impugned order of the Tribunal by giving refund on or before 21.10.2019” and therefore sought extension of time to pass OGE which was granted upto 14.11.2019.”**

*JPP*



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***IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION***

***NOTICE OF MOTION NO. 910 OF 2019  
IN  
INCOME TAX APPEAL NO. 2637 OF 2019***

The Pr. Commissioner of Income Tax  
Central 2, Mumbai

... Applicant/Appellant

V/s.

Ashwin Mehta

... Respondent.

***ALONGWITH  
NOTICE OF MOTION NO. 915 OF 2019  
IN  
INCOME TAX APPEAL NO. 2700 OF 2019***

The Pr. Commissioner of Income Tax

... Applicant/Appellant

V/s.

Harshad S. Mehta

... Respondent.

Mr. Anil Singh, ASG a/w. Vishesh Srivastava, P.A. Narayanan and  
Ms. Kavita Singh, Mayur Jaisingh for the Applicant/Appellant.

Mr. R.A. Shaikh a/w. Sharif S. Khan for the Respondents.

***CORAM : M.S. SANKLECHA &  
NITIN JAMDAR, JJ.  
DATE : 18 OCTOBER 2019.***

**P.C.** :-

Not on board. Mentioned at 11.00 a.m. Taken up on production board at 1.30 p.m.

2. These applications have been moved by the Revenue for an early hearing of the Appeals under Section 260A of the Income Tax Act, 1961 (the Act) and a stay of the common impugned order dated 14 January 2019 of the Income Tax Appellate Tribunal (Tribunal).

3. Mr. Singh, learned Additional Solicitor General states that the urgency in moving this application for early hearing of the Appeals and stay is that under the statute they are obliged to give effect of the impugned order of the Tribunal by giving refund on or before 21 October 2019. These Motions will require consideration as the same is opposed by the Respondents. Therefore, these motions are kept on board for hearing on 13 November 2019.

4. In view of the mandate of the Act as stated by the Additional Solicitor General, we extend time to give effect to the impugned order of the Tribunal up to 14 November 2019.

5. Both these Notices of Motion along with Appeals are adjourned to 13 November 2019.

**NITIN JAMDAR, J.**

**M.S. SANKLECHA, J.**