

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "J" BENCH, MUMBAI**

**[Coram: Pramod Kumar (Vice President)
And Amarjit Singh (Judicial Member)]**

SA Nos. 40 to 45/M/2021
(In ITA Nos: 2463/Mum/2017, 887/Mum/2014, 1819/Mum/2015,
553/Mum/2018, 1966/Mum/16, 203/Mum/19)

Assessment years: 2009-10 to 2014-15

Tata Steel Limited**Applicant**
*3rd Floor, Bombay House,
24, Homi Mody Street,
Fort, Mumbai-400 001
[PAN: AAACP2803M]*

Vs

Deputy Commissioner of Income Tax**Respondent**
Circle 2(3)(1), Mumbai

Appearances by
Nishant Thakkar for the applicant
Sreenivasaraghavan for the respondent

Date of concluding the hearing : February 26, 2021
Date of pronouncement : February 26, 2021

O R D E R

Per Pramod Kumar, VP:

1. By way of these stay applications, the assessee applicant has sought a stay on collection/ recovery of tax and interest demands aggregating to Rs 1,223.83 crores, in the matter of assessment under section 143(3) of the Income Tax Act, 1961, for the assessment year 2009-10 to 2014-15, and also a stay on adjustment of these demands against refund of Rs 442.22 crores due to the assessee.

2. Heard the parties, perused the records.

3. Many of the related appeals are pending with the Tribunal for last several years- as long as 5-6 years in many cases, and the matters continue to get adjourned for one reason or the other- including many specific requests for adjournments by the assessee. At no stage, any seriousness is shown for expeditious disposal of these appeals. Today, however, the assessee is in this stay petition as the Assessing Officer proposes to adjust refund of Rs 442.22 crores against these pending demands. The assessee has not even approached the Assessing Officer or his supervisory authorities with prayer not to adjust the said refund, and has directly approached us. Neither the conduct of the assessee, nor the approach of the assessee is appropriate. It is only when administrative remedies are exhausted that the assessee should approach a judicial or quasi-judicial forum. In any case, the conduct of the assessee, in not taking reasonable steps to ensure expeditious disposal of these appeals, does not impress us.

4. In this view of the above position we do not consider it appropriate to interfere in the matter at least at this stage. The interim protection, vide our order dated 19th February 2021, also stands vacated. The assessee, however, prays that liberty be granted to him to file the fresh stay applications, as and when required. The assessee has that liberty in any case.

5. In the result, the stay applications are dismissed. Pronounced in the open court today on the 26th day of February, 2021.

Sd/-
Amarjit Singh
(Judicial Member)
Mumbai, dated the 26th day of February, 2021

Sd/-
Pramod Kumar
(Vice President)

Copies to: (1) *The appellant* (2) *The respondent*
(3) *CIT* (4) *CIT(A)*
(5) *DR* (6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Mumbai benches, Mumbai