HIGH COURT OF CHHATTISGARH, BILASPUR

2025:CGHC:35755-DB

Order Sheet

TAXC No. 90 of 2024

M/s. Trimurti Finvest Ltd. **Versus** The Deputy Commissioner Of Income Tax

TAXC/67/2024,TAXC/84/2024

06/05/2024	Shri Sumesh Bajaj, Advocate along with Shri Anurag Roy, Advocate for the Appellants. Shri Amit Chaudhari, Advocate along with Shri Topilal Bareth, Advocate for the Respondents. Heard. Learned counsel for the appellants would submit that while the commission was issued under Section 131 (1) (d) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act, 1961') qua to know the source of unexplained amount under Section 68 of the Act, 1961 the notice issued to the alleged companies, the Commissioner report shows that the appellants were not given any opportunity of hearing there and an adverse report has been passed against them. Learned counsel for the respondents is therefore directed to ascertain as to whether the appellants were heard before the Commissioner report was given which finds place at para 19 of the assessment order. List it in the month of July, 2024. In the meanwhile, the parties are directed to maintain the status quo, which exists today, till the next date of hearing. SD/- SD/- **(Goutam Bhaduri)** **(Sanjay S. Agrawal)** **Judge** **Judge**
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