

## VERDICTUM.IN

**Court No. - 1**

**Case :-** CONTEMPT APPEAL No. - 6 of 2024

**Appellant :-** Harish Gidwani, Deputy Commissioner Of Income Tax

**Respondent :-** Prashant Chandra

**Counsel for Appellant :-** Kushagra Dikshit, Neerav Chitravanshi

**Counsel for Respondent :-** Radhika Singh

**Hon'ble Attau Rahman Masoodi, J.**

**Hon'ble Ajai Kumar Srivastava-I, J.**

(1) On an urgency being pointed out by the learned counsel for the appellant that the Contempt Court having culminated the proceedings has directed for immediate execution of the sentence and fine, permission has been granted and the matter has been placed before us accordingly.

(2) Heard Sri Neerav Chitravanshi, learned counsel for the appellant and Sri Prashant Chandra, the respondent-in person.

(3) The appeal filed under Section 19 of the Contempt of Courts Act, 1971 has arisen out of the judgment and order dated 09.08.2024 passed in Contempt Application (Civil) No. 562 of 2016, *Prashant Chandra v. Harish Gidwani, Deputy Commissioner of Income Tax Range - 2*. Neither a copy of the contempt application nor the reply filed thereto is before us so as to appreciate the rival contentions. In these circumstances, we are unable to proceed with the matter on merit.

(4) Sri Neerav Chitravanshi, learned counsel for the appellant has however submitted that the judgment itself is rendered on 09.08.2024 and all prayers made before the Contempt Court to defer the immediate execution of the sentence and fine were turned down while taking the contemnor into custody to undergo the sentence of simple imprisonment for a week. It is this extraordinary circumstance placed before us as urgently calling upon to protect the remedial right.

(5) We find that the judgment giving rise to the contempt proceedings, rendered by the Writ Court on 31.03.2015, was

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never assailed by the appellant or department and as such it has attained finality. The verdicts of the Court of law have to be adhered to and complied with in letter and spirit. The appellant may be aggrieved out of a harsh situation so to say, but at the same time, it cannot be lost sight of that a judgment having attained finality may be flouted at the whims and fancies of the authority bound by the majesty of law.

(6) Bearing equitable consideration in mind, we stay the operation of the impugned judgment dated 09.08.2024 rendered in Contempt Application (Civil) No. 562 of 2016, *Prashant Chandra v. Harish Gidwani, Deputy Commissioner of Income Tax Range - 2* sentencing seven days' simple imprisonment inflicted upon the appellant subject to the deposit of a sum of Rs.1,00,000/- [Rupees One Lakh only] by Monday, i.e., 12.08.2024, before the Senior Registrar of this Court, who shall keep the said amount in an interest bearing account and shall intimate the compliance before the next date of listing.

(7) Learned Counsel for the appellant is permitted to place on record a complete copy of the contempt application, replies filed in response thereto as well as the compliance report. We also permit the appellant/department to carry out the mandate of law, in the meantime, by giving all the benefits of the judgment dated 31.03.2015 to the assessee.

**(8) List this appeal in the week commencing 02.09.2024.**

(9) Let a copy of this order be forwarded to the Chief Judicial Magistrate concerned through the Senior Registrar of this Court for releasing the appellant forthwith.

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**[Ajai Kumar Srivastava-I, J.] [Attau Rahman Masoodi, J.]**

**Order Date :- 9.8.2024**

kanhaiya/Lakshman