IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-12678-2014
Decided on : 19.01.2015

Rupinder Singh ..... Petitioner

VERSUS

Income Tax Settlement Commission,
New Delhi and another ..... Respondents

CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA
HON'BLE MR. JUSTICE B. S. WALIA

Present: Mr.Salil Kapoor, Advocate, and
Mr.Saurabh Kapoor, Advocate, for the petitioner.

Mr.Denesh Goyal, Advocate, for the respondents.

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RAJIVE BHALLA, J. (ORAL)

Counsel for the petitioner prays that the writ petition may be dismissed as withdrawn as during pendency of the writ petition the petitioner has been served with notices under Section 148 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act'), thereby conferring a right upon the petitioner under the existing provisions of Sections 245C of the Act to approach the Settlement Commission afresh.

Counsel for the revenue states that he has no objection to the withdrawal of the writ petition but the right of the petitioner to approach the Settlement Commission is a matter for the Commission to consider and, therefore, the question whether the second application is maintainable or not, may be left open for consideration by the Commission.

In view of the statement made by counsel for the petitioner, the writ petition is dismissed as withdrawn with liberty to the petitioner to approach the Settlement Commission, as notices under Section 148 of the Act have been served upon the petitioner. The question whether the petitioner has a right to once again approach the Settlement Commission is left open to be adjudicated by the Settlement Commission by taking into consideration the existing provisions of Sections 245A and 245C of the Act.

[RAJIVE BHALLA]
JUDGE

19.01.2015
Shamsher S.Sabharwal

[B. S. WALIA]
JUDGE