

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CWP No. 14975 of 2015
Decided on : 14.12.2015**

M/s Satish Aggarwal & Co.

... Petitioner

Versus

The State of Punjab and others

... Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

PRESENT: Mr. Avneesh Jhingan, Advocate
for the petitioner.

Mr. Jagmohan Bansal, Addl. AG, Punjab.

AJAY KUMAR MITTAL, J. (Oral)

The prayer made in this writ petition filed under Articles 226/227 of the Constitution of India, is for issuance of a writ in the nature of *Mandamus*, directing the respondents to accept the declaration submitted by the petitioner to be sufficient for lower deduction of tax at source. It has further been prayed that respondent No.3 be directed to deduct tax at source @ 2% only.

2. After issuance of notice of motion, reply has been filed on behalf of respondents No.1 to 3, controverting the averments made in the writ petition.

3. A perusal of the writ petition more particularly Annexure P-1, dated 18th May, 2015, which is an application submitted by the petitioner for lower deduction of tax at source shows that all the pleas as sought to be taken in this writ petition had not been taken before the concerned authorities. In such a situation, while disposing of the present writ petition, we permit the petitioner to file a detailed and comprehensive representation

along with all the relevant and supporting documents within a period of 15 days from the date of receipt of certified copy of this order. It is further observed that in case such representation is filed by the petitioner, the same shall be decided by the respondents within next one month after giving an opportunity of hearing to the petitioner and by passing a speaking order discussing all the arguments raised by the petitioner therein, in accordance with law.

4. Needless to say, the respondents shall not be influenced by any observations made in the order dated 26th August, 2015 (Annexure R-1), while passing the fresh order.

(AJAY KUMAR MITTAL)
JUDGE

(RAMENDRA JAIN)
JUDGE

December 14, 2015

J.Ram