IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-17971-2014 (O&M)
Date of decision:- 24.04.2015

Fateh Singh

...Petitioner

Versus

Income Tax Settlement Commission, Kolkata Bench and others

...Respondents

CWP-17937-2014 (O&M)

Kesar Singh

...Petitioner

Versus

Income Tax Settlement Commission, Kolkata Bench and others

...Respondents

CWP-17951-2014 (O&M)

Harjit Singh

...Petitioner

Versus

Income Tax Settlement Commission, Kolkata Bench and others

...Respondents

CWP-17952-2014 (O&M)

Gurinderjit Singh

...Petitioner

Versus

Income Tax Settlement Commission, Kolkata Bench and others

...Respondents

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. Salil Kapoor, Advocate,
Mr. Saurabh Kapoor, Advocate,
Mr. Sonat Kapoor, Advocate,
for the petitioners.

Ms. Savita Saxena, Advocate,
for the respondents.

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S.J. VAZIFDAR, A.C.J. (ORAL)

Rule. Rule returnable and heard forthwith.

2. The issue involved in all these petitions is the same. The petitions are, therefore, disposed of by the common order and judgement.

3. The petitioners' only grievance is that they have not been afforded an opportunity of being heard before the impugned order was passed by the Settlement Commission, Kolkata. The matter had been heard indeed at length in Chandigarh. By letters dated 12.02.2014, the Settlement Commission informed the petitioners that as the matter was very old and had been pending for more than a decade, it had to be disposed of without further loss of time. It was also stated that it was not possible for the Bench to camp at Chandigarh for the disposal of the petitioners' case alone. The Settlement Commission, therefore, fixed 26.02.2014 for further hearing at Kolkata. The petitioners by their advocate's letter dated 20.02.2014 informed the Settlement Commission that he was travelling abroad in connection with a family function and, therefore, requested the Settlement Commission to adjourn the case to 14.03.2014.

4. Considering the facts of the case, it was not unreasonable if the hearing had been adjourned as requested. No prejudice would have been caused by adjourning the matter by three weeks. Admittedly, the petitioners were not heard thereafter in Kolkata before the impugned orders were passed. In the facts and circumstances of the case, the petitioners ought to be granted an opportunity of being heard. In these circumstances, the impugned orders in all the cases are set aside. The Settlement Commission shall pass a fresh order after affording the petitioners an opportunity of being heard. The petitioners undertake not to make any further application(s) for adjournment.

5. The writ petitions are accordingly disposed of.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

24.04.2015
Amodh