

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 18834 of 2015

Date of Decision: 7.9.2015

M/s Pankaj Motors, Moga

....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. Sandeep Goyal, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of certiorari for quashing the notice dated 14.10.2014 (Annexure P-2) along with all subsequent proceedings being barred by limitation as the assessment order dated 11.2.2009 (Annexure P-1) which is sought to be revised is beyond the period of five years. Further, a writ of prohibition has been sought directing respondent No.2 not to proceed with the revisional proceedings initiated vide notice dated 14.10.2014 (Annexure P-2).

2. The primary grievance of the petitioner is that written reply dated 28.8.2015 (Annexure P-8) has been filed before respondent No.3 against the notice dated 14.10.2014 (Annexure P-2) for revising the order dated 11.2.2009 (Annexure P-1) passed by respondent No.2 for the assessment year 2007-08, but no decision has so far been taken

thereon by the concerned respondent.

3. Learned counsel for the petitioner submitted that in response to the notice dated 14.10.2014 (Annexure P-2), the petitioner has filed written reply dated 28.8.2015 (Annexure P-8) before respondent No.3, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, the present writ petition is disposed of by directing respondent No.3 to decide the matter in accordance with law after affording an opportunity of hearing to the petitioner and by passing a speaking order taking into consideration the written reply dated 28.8.2015 (Annexure P-8) filed by the petitioner within a period of one month from the date of receipt of a certified copy of this order. Needless to say that it shall be open to the petitioner to take recourse to remedies available to it in accordance with law in the eventuality an adverse order is passed.

(AJAY KUMAR MITTAL)
JUDGE

September 7, 2015
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(RAMENDRA JAIN)
JUDGE