

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

**Civil Writ Petition No. 1917 of 2015
Date of Order: 06.02.2015**

Amarjeet Beeton, r/o 10B/210, Shivpura Mohalla, Dhuri.

..Petitioner

Versus

Union of India and others.

..Respondents

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

**Present: Mr. Deepak Agrawal, Advocate,
for the petitioner.**

RAJIVE BHALLA, J (Oral)

The petitioner prays for issuance of a writ of certiorari quashing notice dated 15.03.2013 (Annexure P-1), issued by the Income Tax Officer (TDS)-II, Ludhiana, under Section 206(C)(1)/2006(7) of the Income Tax Act, 1961 (hereinafter to be referred as 'the Act'), on the premise that assumption of jurisdiction is illegal, as cotton waste does not fall within the definition of scrap.

We have heard counsel for the petitioner and as the show cause notice is pending adjudication, grant liberty to the petitioner to file a reply, and in case the petitioner raises the question of wrongful assumption of jurisdiction, the authority concerned shall consider and decide the petitioner's application, before taking a final decision in the matter.

Disposed of accordingly.

**(RAJIVE BHALLA)
JUDGE**

**February 06, 2015
nt**

**(B.S.WALIA)
JUDGE**