IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP No. 21023 of 2015

Date of decision: 30.11.2015

Municipal Corporation, Patiala

..... Petitioner

Versus

Asstt. Commissioner of Income Tax, Circle-I (Exemptions), Chandigarh

..... Respondent

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

PRESENT: Mr. Rishabh Kapoor, Advocate for the petitioner.

Mr. Denesh Goyal, Advocate for the respondent.

AJAY KUMAR MITTAL, J. (ORAL)

Mr. Surendra Meena, Deputy Commissioner of Income Tax, Circle-I (Exemptions), Chandigarh, is present in Court in compliance to the order dated 04.11.2015.

2. In this writ petition filed under Articles 226/227 of the Constitution of India, the prayer made by Municipal Corporation, Patiala-petitioner is for quashing the orders dated 19.03.2015 (Annexure P-2) and 02.09.2015 (Annexure P-1), passed by the respondent.

3. Learned counsel for the respondent-revenue has produced a copy of the order dated 27.11.2015, passed by the Joint Commissioner of Income Tax (Exemptions), Range-1, Chandigarh, on an application for

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stay of demand filed by M/s Improvement Trust, Patiala in identical matter. In the said order, the revenue has agreed to treat the assessee-M/s Improvement Trust, Patiala, not being in default in respect of the balance demand till the disposal of appeal by the CIT(A) or 31.03.2016, whichever is earlier.

4. A copy thereof has been handed over to learned counsel for the petitioner.

5. In view of the above, learned counsel for the respondent-revenue submitted that impugned orders Annexures P-1 and P-2 were consequential to the demand created against M/s Improvement Trust, Patiala and since, no further action is being taken on Annexures P-1 and P-2, the instant writ petition has been rendered infructuous and be disposed of as such.

6. Disposed of as infructuous.

(AJAY KUMAR MITTAL)
JUDGE

November 30, 2015
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(RAMENDRA JAIN)
JUDGE

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