IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-3724-2015
Date of decision:- 02.03.2015

Rajinder Kaur

...Petitioner

Versus

Union of India and another

...Respondents

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

Present: Mr. Saurabh Arora, Advocate,
for the petitioner.

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

The petitioner has challenged a notice dated 27.10.2014 (Annexure P1) calling upon the petitioner to file her reply failing which it was stated that it would be presumed that she has nothing to say in the matter and the case shall be decided on merits and on the facts available with the department. The assessment is in respect of the assessment year 2009-2010 and in respect of a notice under Section 148 of the Income Tax Act, 1961 (in short the Act). The return of income was not filed in response to the notice. The notice under Section 148 of the Act has not been challenged.

2. We are informed that similar matters are pending orders in this Court. However, those matters are appeals under Section 261 of the Act. There is no reason why the petitioner ought not to go through the same process. There may well be facts peculiar to the petitioner’s case. If there is any similarity or identity with the connected matters, the petitioner can always seek suitable relief(s) under the Act.

3. The petition is disposed of subject to the aforesaid clarification.

4. Needless to add that the petitioner shall be entitled to raise all the contentions before the authorities including those raised in the present petition.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

02.03.2015
Amodh