**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CWP No. 4745 of 2015
Decided on : 16.11.2015**

M/s Gold Star Amco Pvt. Ltd.

. . . Petitioner

Versus

Asstt. Commissioner of Income Tax, Circle-1,
Aayakar Bhawan, Rishi Nagar, Ludhiana

. . . Respondent

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

PRESENT: Mr. S.K. Mukhi, Advocate
for the petitioner.

Mr. Rajesh Katoch, Advocate
for the respondent.

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AJAY KUMAR MITTAL, J. (Oral)

The challenge in this writ petition filed under Article 226 of the Constitution of India, is to the notice dated 30.09.2013 (Annexure P-1) under Section 143(2) of the Income Tax Act, 1961 (for brevity 'the Act'), which according to the petitioner was served upon it on 01.10.2013.

2. According to the learned counsel for the petitioner, the petitioner was served notice under Section 143(2) of the Act beyond the date of limitation under the statute and the same is bad in the eyes of law. However, learned counsel for the revenue submitted that the petitioner was served on 30.09.2013 i.e. within the period of limitation under the statute by affixture. It was urged that in such a situation, the service of the petitioner was done within the statutory time limit and this fact has also been mentioned in the written statement filed on behalf of the respondent. It was pointed out that in pursuance to the notice issued under Section 143(2) of

the Act, for the assessment year in question i.e. 2012-13, an assessment order has been passed on 9th March, 2015 against which the petitioner has filed an appeal before the Commissioner of Income Tax (Appeals), Ludhiana [in short 'CIT(A)'] on 10th April, 2015, which is pending adjudication. Learned counsel for the revenue referred to the disposal of the objections by the assessing officer regarding validity of service of notice under Section 143(2) of the Act in the assessment order.

3. The appeal filed by the petitioner against the assessment order dated 09.03.2015, wherein the issue regarding service of notice under Section 143(2) of the Act has been adjudicated, is pending consideration before the CIT(A).

4. In view thereof, while disposing of the writ petition, we permit the petitioner to raise all such pleas as have been raised in the present writ petition before the Appellate Authority who would adjudicate the same in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(RAMENDRA JAIN)
JUDGE

November 16, 2015
J.Ram