

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

Date of Decision: 19.02.2015

CWP No.708 of 2014

1)

M/s Bright Enterprises Pvt. Ltd.

....Petitioner

Vs.

Assistant Commissioner of Income Tax, Central Circle-II, Jalandhar

....Respondents

2)

CWP No.709 of 2014

Smt. Satish Bala Malhotra

....Petitioner

Vs.

Assistant Commissioner of Income Tax, Central Circle-II, Jalandhar

....Respondents

**CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA
HON'BLE MR. JUSTICE AMOL RATTAN SINGH.**

Present: Mr. Gurminder Singh, Senior Advocate with
Mr. RPS Bara, Advocate
for the petitioner.

Mr. Rajesh Katoch, Advocate
for the respondents.

Rajive Bhalla, J (Oral)

By way of this order, we shall decide CWP Nos.708 of 2014 and 709 of 2014, as the order impugned in both the petitions are similar. Facts necessary for 'adjudication' are being taken from CWP No.708 of 2014.

The petitioner prays for issuance of a writ of certiorari, seeking the quashing of notice dated 22.03.2013 and order dated 16.12.2013.

Counsel for the revenue submits, on instructions from Sh. Aditya Shukla, Deputy Commissioner of Income Tax, Central Circle-II, that order dated 16.12.2013 may be treated as withdrawn, but with liberty to pass a fresh order.

In view of the statement made by counsel for the revenue, as order dated 16.12.2013 has been withdrawn, the writ petition is partly allowed, but with liberty to the revenue to proceed afresh and in accordance with law, after taking into consideration objections raised by the petitioner in its reply to the show cause notice. The petitioner is also granted liberty to file an additional response to the show cause notice which shall also be taken into consideration while deciding the objections. If the assessment order is passed within three months from parties putting in appearance before the Assessing Officer, the petitioner shall not be entitled to raise a plea regarding expiry of the period of limitation for finalising the assessment.

The parties are directed to appear before the Assessing Officer on 09.03.2015.

(Rajive Bhalla)
Judge

February 19, 2015
vcgarg

(Amol Rattan Singh)
Judge