IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-9648-2014 (O&M)
Date of decision:- 30.06.2015

Commissioner of Income Tax (Central), Ludhiana.
...Petitioner

Versus

Income Tax Settlement Commission and another
...Respondents

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

Present: Mr. Rajesh Katoch, Advocate,
for the petitioner.

Mr. Ravi Shankar, Advocate,
for respondent No. 2.

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

The petitioner challenges the order of the Settlement Commission granting the respondent No. 2 immunity from prosecution and penalty in exercise of powers under Section 245H of the Income Tax Act, 1961 (in short the Act).

2. The petitioner has raised several contentions. However, during the pendency of this writ petition, the department has in fact launched prosecution and levied penalty on the ground that the order of the Settlement Commission has not been complied with inasmuch as the amount has not been paid within the time prescribed by the Settlement Commission. In view thereof, it is not necessary to consider the writ petition.

3. The writ petition is, therefore, disposed of without any orders at this stage in view of the department having launched prosecution and levied penalty. It is, however, clarified that the contentions raised against the order of the Settlement Commission granting immunity under Section 245H of the Act are kept open and the petitioner is at liberty to raise the same, if necessary, in any future proceedings.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

30.06.2015
Amodh