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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CRM No. M-28868 of 2014 (O/M)

Date of decision : 2.3.2016

Harbhajan Singh @ Bhana

..... Petitioner

Versus

State of Punjab and others

..... Respondents

CORAM : HON'BLE MR. JUSTICE KULDIP SINGH

Present:- Mr. B.S. Saini, Advocate, for the petitioner.
Mr. Ashish Sanghi, Deputy A.G. Punjab.
Mr. Rajeev Sharma, Advocate, for respondent No. 3.

1. Whether the Reporters of local newspaper may be allowed to see the judgment ?
2. To be referred to the Reporter or not.
3. Whether the judgment should be reported in the digest ?

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KULDIP SINGH J. (ORAL)

The petitioner has challenged the order dated 28.4.2014 (Annexure-P-4), passed by the Assistant Director, Directorate of Enforcement, Jalandhar, confiscating rupees two lacs only.

It comes out that in the impugned order itself, it is mentioned that the said order is appealable before the Special Director (Appeals), Commissioner of Income Tax (CIT-VIII), Room No. 183, 1st Floor, I.P. Estate, Central Revenue Building, ITO, New Delhi.

Since the remedy of appeal is available, therefore, this Court does not find any ground to interfere under Section 482 Cr.P.C. However, the petitioner shall always be at liberty to avail the remedy of appeal.

In view of the above, the petition stands disposed of.

(KULDIP SINGH)
JUDGE

2.3.2016
sjks