IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 22705 of 2016(O&M)
Date of decision: 16.11.2016

M/s J.K. Associates .. Petitioner

vs.

State of Punjab and ors. .. Respondents

Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Harinder Singh Sidhu

Present:- Mr. Manish Kumar Singla, Advocate for the petitioner.
Mr. Jagmohan Bansal, Addl. A.G., Punjab

Rajesh Bindal, J.

The grievance of the petitioner was that certificate for granting exemption from payment of advance tax as was being granted earlier, which was valid up to 30.09.2016, was not extended despite a request made by the petitioner for the purpose of renewal thereof vide letter dated 16.09.2016.

He further submitted that every time the exemption certificate is extended after the expiry of earlier period as a result of which, the petitioner has to face difficulty for the intervening period. Further prayer is for granting certificate of deduction of tax at source at a lower rate. It was for the reasons that from 2009-10 onwards the tax finally payable by the petitioner was found to be far less than the rate of prescribed TDS.

Learned State counsel submitted that the exemption from payment of advance tax has been granted to the petitioner vide order dated 10.11.2016, which is valid up to 31.03.2017. He further submitted that if any application is filed by the petitioner for extension of the period of exemption from payment of advance tax, the same shall be considered and decided by the competent authority before the next period starts. The application for extension should be filed at least 30 days prior to the start of the next period.

He further submitted that the matter regarding deduction of tax at lower rate is under consideration and the same shall be decided within next two weeks.

Learned counsel for the petitioner submitted that the present petition may be disposed of in view of the stand taken by learned counsel for the State.

Ordered accordingly.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

16.11.2016
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Whether speaking/reasoned Yes/No
Whether Reportable: Yes/No