IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Civil Writ Petition No.4082 of 2016
Date of Decision: March 04, 2016

The Tribune Trust, Chandigarh ....Petitioner

versus

Commissioner of Income Tax, Chandigarh and another
.....Respondents

**CORAM**: HON'BLE MR.JUSTICE SURYA KANT.
HON'BLE MR.JUSTICE P.B.BAJANTHRI.

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Present: Mr.Akshay Bhan, Senior Advocate with
Mr.Alok Mittal, Advocate, for the petitioner.

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*1. Whether Reporters of Local papers may be allowed to see the judgment?*
*2. To be referred to the Reporters or not?*
*3. Whether the judgment should be reported in the Digest?*

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*Surya Kant, J.* (Oral)

The petitioner has been served with the impugned show-cause notice calling upon it to explain as to why exemption earlier granted to it under Section 10 or 11 of the Income Tax Act, 1961 be not disallowed. It is contended on behalf of the petitioner that though the communication is branded as a show-cause notice but in sum and substance it amounts to final adjudication as the exemption under Section 10 or 11 of the Act has since been "disallowed".

Heard learned counsel for the petitioner.

It is true that the impugned show-cause notice is not appropriately worded and gives an avoidable impression as if final adjudication has been made. However, after going through the contents of the notice in entirety, we are satisfied that the opinion expressed therein is purely tentative in nature and it shall not be taken or understood as final adjudication. The petitioner is entitled to submit its reply, if already not submitted, to the aforesaid show-cause notice which shall be considered and an appropriate order in accordance with law shall then be passed.

The writ petition stands disposed of accordingly.

Dasti.

[SURYA KANT]
JUDGE

*March 04, 2016*
mohinder

[P.B.BAJANTHRI]
JUDGE