

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 426-2016

Date of decision: 12.01.2016

Banarsi Dass

.... Petitioner

Vs.

Joint Commissioner of Income Tax, Sangrur and another

.... Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG**

Present: Mr. Amit Mehta, Advocate
for the petitioner.

AJAY KUMAR MITTAL,J (ORAL)

The challenge in this writ petition filed under Article 226 of the Constitution of India, is to the notices dated 31.03.2015 (Annexure P-3) for the assessment years 2009-10 & 2010-11 issued under Section 148 of the Income Tax Act, 1961 (in short 'the Act'), and the orders dated 23.11.2015 for the assessment years 2009-10 & 2010-11 (Annexures P14 and P15) respectively, whereby, the objections raised by the petitioner regarding initiation of assessment proceedings under Section 148 of the Act has been rejected.

2. After arguing for sometime, learned counsel for the petitioner submitted that he may be allowed to withdraw the present writ petition with liberty to challenge the order rejecting the objections raised to initiation of reassessment proceedings under Section 148 of the Act, before the Appellate Authority in case any adverse order is passed during the re-assessment proceedings.

3. Dismissed as withdrawn. It shall, however, be open to the petitioner to take recourse to the remedies as may be available to him, in accordance with law.

(AJAY KUMAR MITTAL)

JUDGE

(RAJ RAHUL GARG)

JUDGE

12.01.2016

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