

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

Sr. No.219

CWP No.4732 of 2016

Date of decision: 05.09.2016

The New Truck Operators Union, Ludhiana

....Petitioner

versus

Principal Commissioner of Income Tax-2, Ludhiana and another

....Respondents

**CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE DEEPAK SIBAL**

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Present:- Mr. Rajesh Gupta, Advocate
for the petitioner.

Mr. Z.S. Klar, Advocate
for the respondents.

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S.J. VAZIFDAR, CHIEF JUSTICE (ORAL)

The petitioner is aggrieved by a communication dated 26.10.2015 from the respondent stating that the refund due to the petitioner for the Assessment Year 2011-12 had been adjusted against the demand outstanding.

2. Learned counsel appearing on behalf of the respondents states that in the said communication it was inadvertently wrongly stated that the refund due to the petitioner had been adjusted. He states that the refund due had not been adjusted on that day. Subsequently, the petitioner's Advocate by a letter dated 02.11.2015 raised grievances regarding the communication dated 26.10.2015. It was contended that the adjustment was arbitrary and contrary to law *inter alia* on account of the petitioner not having been given an opportunity of showing cause against the proposed adjustment. Learned counsel appearing on behalf of the respondents relied upon a letter dated

02.11.2015 from the respondents informing the petitioner that the adjustment had been made. This letter does not consider the petitioner's objection in the letter dated 02.11.2015. It merely informed the petitioner that the adjustment had been made.

3. The ends of justice would be served by directing the respondents to consider the petitioner's grievance dated 02.11.2015 by passing a reasoned order. The impugned orders dated 26.10.2015 and 02.11.2015 shall be subject to the order to be passed by the respondents pursuant to our order passed in this writ petition. The respondents are requested to pass the order by 31.10.2016.

4. Disposed of.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(DEEPAK SIBAL)
JUDGE

September 05, 2016

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(i)	Whether speaking/reasoned	Yes/No
(ii)	Whether reportable	Yes/No