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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-10139-2017
Date of decision : 15.12.2017

Padam Gupta and others

... Petitioner(s)

Versus

Pr. Commissioner of Income Tax-II, Jalandhar and others

... Respondent(s)

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE AMIT RAWAL

Present: Mr. J.S. Bhasin, Advocate and
Mr. Rajiv Sharma, Advocate
for the petitioners.

Mr. Rajesh Sethi, Senior Standing Counsel with
Mr. Arun Biriwal, Advocate
for the respondent(s)-Revenue.

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AJAY KUMAR MITTAL, J. (ORAL)

The petitioners have approached this Court under Article 226 of the Constitution of India for directions to respondent Nos.1 to 5 for releasing cash amounting to ₹ 90,00,000/-, which was requisitioned and deposited in personal deposit account by invoking powers under Section 132A (1) of the Income Tax Act, 1961.

2. Learned counsel for the petitioners submitted that a direction be issued to the authorities to frame the assessment.

3. However, it was pointed out through the communication addressed to learned counsel for the respondent(s)-revenue that petitioner No.1-Padam Gupta, has not even filed the Income Tax Return for the Assessment Year 2017-18 so far, despite issuance of notice under Section

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142(1) of the Income Tax Act on 31.08.2017 to file the return. A prayer was made that a time-bound direction be issued.

4. In view of above, we deem it appropriate that since the Income Tax Return for the Assessment Year 2017-18 has not been filed, the appropriate proceedings shall be taken by the revenue in accordance with law.

5. The present writ petition stands disposed of.

(AJAY KUMAR MITTAL)
JUDGE

(AMIT RAWAL)
JUDGE

15.12.2017
Yogesh Sharma

Whether speaking/reasoned **Yes/ No**

Whether Reportable **Yes/ No**

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