IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

CWP No. 12434 of 2017(O&M)
Date of decision: 01.06.2017

Haryana State Industrial and Infrastructure Development Corporation Ltd.

..... Petitioner

Versus

Deputy Commissioner of Income Tax, Panchkula. ..... Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

Present:- Ms. Radhika Suri, Sr. Advocate with
Mr. Manpreet Singh Kanda, Advocate
for the petitioner.

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AJAY KUMAR MITTAL, J. (ORAL)

1. The petitioner has brought this petition under Article 226 of the Constitution of India seeking quashing of the special audit report dated 16.05.2017 (Annexure P-13), which has been submitted by the Special Auditor, under Section 142(2A) of the Income Tax Act, 1961.

2. On a careful perusal, we find that assessment order for the Assesement year 2014-15 is yet to be passed by the Assessing Officer and it shall be open for the petitioner to take all the pleas before the assessing Officer at the time of framing assessment.

3. In view of the above, we find no ground to interfere in the report of the Special Auditor submitted under Section 142(2A) of the Income Tax Act, 1961.

4. Needless to say that in case, any adverse order is passed against the petitioner, it shall be open for the petitioner to impugn the same in accordance with law.

4. Accordingly, the present writ petition is dismissed.

(AJAY KUMAR MITTAL)
JUDGE

(HARINDER SINGH SIDHU)
JUDGE

June 01, 2017
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Whether speaking/reasoned? Yes/No

Whether reportable? Yes/No