IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 14376 of 2017
Decided on : 19.12.2017

M/s Punjab Police Housing Corporation Ltd.

. . . Petitioner

Versus

The Pr.Chief Commissioner of Income Tax,
Chandigarh and others

. . . Respondents

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

PRESENT: Mr. Sanjay Bansal, Sr. Advocate with
Mr. B.M. Monga, Advocate and
Mr. Amit Parsad, Advocate
for the petitioner(s).

****

AJAY KUMAR MITTAL, J. (Oral)

This order shall dispose of CWP Nos. 14376, 14407, 27771 & 27739 of 2017, as according to the learned counsel for the petitioner(s), the issues involved therein are interconnected.

2. The petitioner(s) has approached this Court under Articles 226/227 of the Constitution of India, seeking quashing of the reasons dated 30th March, 2017 and notice dated 31st March, 2017 (appended as Annexures P-19 & P-21), under Sections 147/148 of the Income Tax Act, 1961 (in short 'the Act'), issued by respondent No.3 being illegal, without jurisdiction and a result of malafide exercise of power. A further prayer has also been made for setting aside the order {Annexure P-20 (colly)}, passed under Section 151 of the Act by respondent No.2 *qua* granting sanction for re-opening/re-assessment for the Assessment Year 2010-11 being contrary to law and a result of mechanical, malafide exercise of power and against the principles of natural justice. Petitioner(s) has also sought any other appropriate writ, order or direction, quashing and vacating the letter/Order

dated 29/30/05/2017 and 02.06.2017 (Annexures P-25 and P-26), passed by respondent No.1 as well as restraining respondent No.3 from passing the Order of Assessment/Reassessment for the Assessment Year 2010-11, till the final decision of this writ petition.

3. Learned counsel for the petitioner(s) submits that during the pendency of the writ petitions in this Court, the Assessing Officer has framed the best judgment assessment under Section 144 of the Act in pursuance to the re-assessment proceedings initiated under Sections 147 and 148 of the Act. It was prayed that the initiation of re-assessment proceedings and orders of rejection of objections impugned herein as well as the framing of best judgment assessment have been challenged in fresh CWP Nos. 29006 & 29007 of 2017.

4. In view of the above, learned counsel for the petitioner(s) states that he may be allowed to withdraw the present writ petition(s) with liberty to the petitioner(s) to pursue the matter in the aforesaid writ petitions.

5. Dismissed as withdrawn with liberty as prayed for.

(AJAY KUMAR MITTAL)
JUDGE

(AMIT RAWAL)
JUDGE

December 19, 2017
J.Ram

Whether speaking/reasoned: Yes/No
Whether Reportable: Yes/No