IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP No.17633 of 2017 (O&M)
Date of decision:20.12.2017

Haryana State Industrial and Infrastructure Development Corporation Limited ... Petitioner

Vs.

Assistant Commissioner of Income Tax, Panchkula ... Respondent

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

Present:- Ms. Radhika Suri, Senior Advocate with
Mr. M.S.Kanda, Advocate
for the petitioner.

Mr. Yogesh Putney, Senior Standing Counsel
for the respondent-Revenue.

<u>AJAY KUMAR MITTAL, J. (ORAL)</u>

1. In this writ petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of certiorari for quashing the Demand Notice dated 21.06.2017 and 22.06.2017 [Annexure P-9(colly)] under Section 156 of the Income Tax Act, 1961 (in short '1961 Act') and order dated 01.08.2017 (Annexure P-22) passed by respondent No.1 under Section 220(6) of 1961 Act declining the application for stay of recovery of demand during the pendency of the first appeal before the Commissioner of Income Tax (Appeals).

2. At the outset, learned counsel for the revenue submitted that appeal filed by the assessee-petitioner for the assessment years 2005-06 to

2013-14 have been decided by the Tribunal and the appeal effect has been given. It was stated that after adjusting the same against arrears and current demand, an amount of ₹15 crore is still payable to make 20% of the total outstanding demand which is recoverable from the assessee. A copy of the communication dated 20.12.2017 addressed to Sh. Yogesh Putney, Senior Standing Counsel by the office of the Assistant Commissioner of Income Tax, Panchkula, has been produced in Court today. The same is taken on record. A copy thereof has been handed over to the learned counsel for the petitioner.

3. In view of the above, learned counsel for the petitioner submitted that the present writ petition may be disposed of as infructuous by granting liberty to the petitioner to lay challenge to the appeal effect order and also to the aforesaid communication dated 20.12.2017 in accordance with law.

4. In view of the aforesaid, the writ petition is disposed of as infructuous. However, liberty is granted to the petitioner to challenge the appeal effect order and also the communication dated 20.12.2017 by taking recourse to the remedies as may be available to it, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(AMIT RAWAL)
JUDGE

December 20, 2017
savita

Whether Speaking/Reasoned Yes/No
Whether Reportable Yes/No