

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

CWP No.2902 of 2015 (O&M)

Date of Decision: 24.01.2017

The Tribune Trust, Chandigarh

----Petitioner

Versus

Commissioner of Income Tax, Chandigarh and another

----Respondents

**Coram: Hon'ble Mr. Justice Rajesh Bindal
 Hon'ble Mr. Justice Harinder Singh Sidhu**

Present: Mr. Akshay Bhan, Sr. Advocate with
 Mr. Alok Mittal, Advocate
 for the petitioner(s).

Mr. Denesh Goyal, Advocate
for the respondents.

RAJESH BINDAL, J.

This order will dispose of two writ petitions bearing CWP Nos. 2902 and 2929 of 2015 as common questions of law are involved therein.

Challenge in both the petitions is to show cause notices dated 30.01.2015 (Annexure P-8) and 02.02.2015 (Annexure P-8) issued to the petitioner under Section 263 of the Income Tax Act, 1961 (for short 'the Act') for the assessment years 2010-11 and 2011-12, respectively.

The writ petitions were filed against the show cause notices directly in this Court as the legal issue involved was pending consideration before this Court in ITA No.62 of 2015 filed by the petitioner for the assessment year 2009-10 against the order dated 26.11.2014 passed by the Income Tax Appellate Tribunal.

It is not disputed that the ITA No.62 of 2015 has now been decided by this Court vide judgment dated 23.12.2016 and the legal issue raised by the petitioner has been answered against it.

Keeping in view the aforesaid development, we do not find any reason to keep the present petitions pending. The petitioner has merely been issued show cause notice to which he has opportunity to file reply.

Accordingly, the present petitions are dismissed. However, if the petitioner files reply to the show cause notice before the competent authority, it will decide the same in accordance with law.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

24.01.2017
Atul

Whether speaking/ reasoned: Yes/No

Whether Reportable: Yes/No