

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

CWP No. 3891 of 2015 (O&M)
Date of decision: 8.3.2017

Shri Vishwa Mitter Sekhri Charitable Society

.. Petitioner

vs

Chief Commissioner of Income Tax and another

..Respondents

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

Present: Mr. Akshay Bhan, Senior Advocate with
Mr. Alok Mittal, Advocate, for the petitioner.
Mr. Denesh Goyal, Advocate, for the respondents.

Rajesh Bindal, J.

The petitioner filed the present petition impugning notice dated 26.3.2014 issued under Section 148 of the Income Tax Act, 1961. As no interim stay was granted, the proceedings were completed. The order was passed by the Assessing Officer was challenged by filing appeal before the Commissioner of Income Tax (Appeals), which was also dismissed. Now the matter is pending before the Income Tax Appellate Tribunal (for short 'the Tribunal') in appeal filed by the petitioner.

Keeping in view the aforesaid development, which has taken place during the pendency of the present petition, learned counsel for the petitioner submitted that the prayer made in the present petition has been rendered infructuous and the same may be disposed of as such. The petitioner will pursue the appeal filed by it, which is pending before the Tribunal.

Ordered accordingly.

Needless to add that the petitioner shall be entitled to raise all the issues to which it is entitled to in terms of the law in the pending appeal before the Tribunal.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

8.3.2017
sharmila

Whether speaking/reasoned:	Yes/No
Whether reportable :	Yes/No