

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

**CWP No.26451 of 2017
Date of decision:05.12.2017**

Greater Mohali Area Development Authority,
PUDA Bhawan, Mohali

... Petitioner

Vs.

Principal Commissioner of Income Tax-II, Chandigarh
and another

... Respondents

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

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

Ms. Urvashi Dhugga, Advocate
for the respondent-revenue

AJAY KUMAR MITTAL, J. (ORAL)

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 order dated 08.11.2017 (Annexure P-5), whereby, the stay order granted for assessment years 2013-14 and 2014-15, during the pendency of the appeal before Commissioner of Income Tax (Appeals)-II, Chandigarh [for short "CIT(A)"], has been revoked.

2. At the outset, learned counsel for the respondent-revenue on instructions from Mr. Kultej Bains, Additional Commissioner of Income Tax, Range 6, Mohali stated that the attachment order dated 08.11.2017

(Annexure P-5) passed by respondent No.2 for recovery of tax for the assessment year 2014-15, in pursuance to the demand notice issued under Section 156 of Income Tax Act, 1961, has been withdrawn and further the stay granted by the assessing officer for the assessment year 2014-15 shall continue till the decision of the appeal by the CIT(A). It was also stated that recovery shall not be made for a period of one week more from the date of receipt of certified copy of the order, in case any adverse order is passed passed by the said appellate authority.

3. In view of the above, writ petition has been rendered infructuous and is disposed of as such.

(AJAY KUMAR MITTAL)
JUDGE

December 05, 2017
savita

(AMIT RAWAL)
JUDGE

Whether Speaking/Reasoned
Whether Reportable

Yes/No
Yes/No