IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 26488 of 2017
Decided on : 20.11.2017

M/s AP Residency (P) Ltd.

. . . Petitioner

Versus

Union of India and others

. . . Respondents

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

PRESENT: Mr. Maninder Arora, Advocate
for the petitioner.

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AJAY KUMAR MITTAL, J. (Oral)

The challenge in this writ petition filed under Articles 226/227 of the Constitution of India, is to the notice dated 31st March, 2017 (Annexure P-6), issued by respondent No.3 under Section 148 of the Income Tax Act, 1961 (in short 'the Act'). A further prayer for quashing the order dated 08th August, 2017 (Annexure P-9), whereby, the objections raised by the petitioner against the notice Annexure P-6 have been rejected, has also been made. The petitioner has also prayed for staying the proceedings in consequence of the notice Annexure P-6 during the pendency of the writ petition.

2. After arguing for sometime, learned counsel for the petitioner states that he may be allowed to withdraw the present writ petition with liberty to challenge the reopening of the assessment under Sections 147 and 148 of the Act before the Appellate Authority, in case, an adverse order is passed by the Assessing Officer.

3. Dismissed as withdrawn. It shall, however, be open to the petitioner to take recourse to the remedies as may be available to it, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(AMIT RAWAL)
JUDGE

November 20, 2017
J.Ram

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