IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Civil Writ Petition No.27324 of 2017.
Date of Decision: December 01, 2017

Piyara Lal ......Petitioner

versus

Principle Commissioner of Income Tax and another .....Respondents

CORAM: HON'BLE MR.JUSTICE SURYA KANT.
HON'BLE MR.JUSTICE SUDHIR MITTAL.

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Present: Mr.Manjit Singh Sarao, Advocate, for the petitioner.

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Surya Kant, J. (Oral)

The petitioner has been served with a show-cause notice under Section 263(1) of the Income Tax Act, 1961 for re-assessment of his income in respect of the Assessment Year 2010-11. The show-cause notice dated 17/20.11.2017 (P-10) is self-speaking and self-explanatory. It requires the petitioner to show-cause as to why the order suggested therein be not passed for which objections have already been invited from the petitioner on or before 01.12.2017.

In our considered view, no writ petition is maintainable against a show-cause notice. The petitioner, if so advised, may submit objections against the show-cause notice and if any adverse order is passed, he shall have his remedy against the same in accordance with law.

The writ petition is dismissed as not maintainable. However, with a view to enable the petitioner to submit objections, it is directed that if the petitioner submits his objections by 05.12.2017, the same shall be considered on merits and in accordance with law.

Dasti.

[SURYA KANT]
JUDGE

December 01, 2017 **[SUDHIR MITTAL]**
mohinder **JUDGE**

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