

112

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-28655-2017

Date of decision : 15.12.2017

Libra Automobiles Ltd.

... Petitioner(s)

Versus

Deputy Commissioner of Income Tax, Jalandhar

... Respondent(s)

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

Present: Mr. Salil Kapoor, Advocate and
Mr. Sumit Lalchandani, Advocate
for the petitioner.

AJAY KUMAR MITTAL, J. (ORAL)

The petitioner has approached this Court under Articles 226/227 of the Constitution of India for issuance of a writ of *certiorari* quashing of notice dated 21.03.2017 (Annexure P-12) issued under Section 148 of the Income Tax Act, 1961 (in short 'the Act') and order disposing objections dated 12.10.2017 (Annexure P-17).

2. After arguing for sometime, learned counsel for the petitioner submitted that alternative remedies are available, wherein in case any adverse assessment order is passed against the petitioner, the initiation of proceedings as well as the said assessment order can be challenged by the petitioner-assessee before the Appellate Authority. Accordingly, a prayer was made that he may be allowed to withdraw the present writ petition with liberty to the petitioner to take recourse to the remedies in accordance with law, in case adverse assessment order is passed.

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 Dismissed as withdrawn.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

15.12.2017
Yogesh Sharma

Whether speaking/reasoned Yes/ No

Whether Reportable Yes/ No