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IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

CWP-8972-2017

Date of decision : 12.12.2017

National Institute of Technology Teachers' Association,  
Kurukshetra

... Petitioner(s)

Versus

National Institute of Technology, Kurukshetra

... Respondent(s)

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

Present: Mr. B.M. Monga, Advocate  
for the petitioner.

Mr. A.S. Virk, Advocate  
for the respondent.

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**AJAY KUMAR MITTAL, J. (ORAL)**

The petitioner has approached this Court under Article 226 of the Constitution of India for seeking the issuance of a writ of *certiorari* or any other appropriate writ, direction or order, setting aside the Notification dated 15.03.2016 (Annexure P-2) implementing taxability of perquisites issued by the respondents. A further writ of *mandamus* has been sought for restraining the respondent from making the recoveries from the salary of the petitioner-employees for the past period and for future period in furtherance of notice dated 27.12.2016 (Annexure P-3) issued by the petitioner in view of demand raised by the revenue vide order dated 28.09.2016 (Annexure P-3) during the pendency of the present petition.

2. Learned counsel for the petitioner submitted that he has

received the verbal instructions that the Commissioner Income Tax (Appeals) has adjudicated the issue in favour of the respondent/National Institute of Technology, Kurukshetra. It was further submitted that the copy of the order has not been received by him.

3. According to the learned counsel, the present writ petition has been rendered infructuous and the same may be disposed of as such. However, liberty be granted to the petitioner to file an application for revival of the case in case the instructions received by him are found to be incorrect.

4. Disposed of as infructuous. However, it shall be open to the petitioner to file an application for revival of the case, in case something survives therein.

**( AJAY KUMAR MITTAL )**  
**JUDGE**

**12.12.2017**  
Yogesh Sharma

**( AMIT RAWAL )**  
**JUDGE**

Whether speaking/reasoned    **Yes/ No**

Whether Reportable                **Yes/ No**