

CWP No.9745 of 2017

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.9745 of 2017
Date of decision: 08.05.2017

Brij Bhushan Sharma

....Petitioner

Versus

Commissioner of Income Tax, Ludhiana and another

....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

Present: - Mr. Sourabh Goel, Advocate, for the petitioner(s).

AJAY KUMAR MITTAL, J. (ORAL)

This order shall dispose of CWP Nos.9745, 9746, 9750 and 9758 of 2017 as, according to the learned counsel for the petitioners, factual matrix of prayer and the relief claimed are similar. For brevity, facts are being extracted from CWP No.9745 of 2017.

2. M/s Corus Builders Pvt. Ltd. is a company, which is registered under the provisions of the Companies Act, 1956 in which petitioner is one of the Directors. Respondent No.2 has passed order dated 02.03.2017 (Annexure P-1) under Section 179(1) of the Income Tax Act, 1961, which has been impugned in the writ petition *inter alia* on the ground that the same has been passed without issuing any notice and without granting an opportunity of hearing to the petitioner. It has been prayed in the writ petition that against the aforesaid order dated 02.03.2017 a representation dated 17.03.2017 (Annexure P-2) has been submitted to respondent No.1. It was submitted that same may be decided before order Annexure P-1 could be made operational.

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3. Notice of motion to the respondents.

4. On the asking of the Court, Mr. Rajesh Katoch, Advocate, who is present in Court, accepts notice on behalf of the respondents-revenue. Requisite number of copies of the writ petitions have been handed over to learned counsel for the revenue.

5. Without entering into the controversy of service of notice upon the petitioner and expressing any opinion on the merits of the dispute, we consider it appropriate to dispose of the present petitions by directing respondent No.2 to take a decision on Annexure P-2 by passing a speaking order after affording an opportunity of hearing to the petitioner in accordance with law within a period of one month from today. Petitioner shall appear before respondent No.2 on 15.5.2017.

6. Disposed of.

(AJAY KUMAR MITTAL)
JUDGE

May 08, 2017
R.S.

(RAMENDRA JAIN)
JUDGE

Whether speaking/reasoned

Yes/No

Whether Reportable

Yes/No