IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

108

Civil Writ Petition No.9916 of 2017
Date of Decision: May 09, 2017

Hanuman Roller Flour Mills Ltd. ....Petitioner

versus

Income Tax Officer, Sangrur ...Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

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Present: Mr. Sunil Mukhi, Advocate and
Mr. Rajiv Sharma, Advocate for the petitioner.

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AJAY KUMAR MITTAL, J. (Oral)

The present petition has been preferred by the petitioner-assessee under Article 226 of the Constitution of India for quashing the notice dated 31.03.2017 (**Annexure P-3**) issued by Income Tax Officer (Headquarter Sangrur) under Section 148 of the Income Tax Act, 1961, (for short, 'the Act') vide which it was directed to submit return of income in a prescribed form for assessment year 2010-11.

2. It has been urged by learned counsel for the petitioner that vide order dated 06.04.2011 appended as Annexure P-2 with the petition, the Commissioner of Income Tax, Patiala in exercise of powers under Section 127(2)(a) of the Act, had transferred the jurisdiction of the assessee from Sangrur to Central Circle, Patiala. It was further submitted that since then, the jurisdiction is being exercised by the said Assessing Officer and the case has not been re-transferred and no fresh order under Section 127 of the Act has been passed. It was

urged that in such circumstances, the initiation of re-assessment proceedings under Sections 147/148 of the Act by the respondent was without jurisdiction. Learned counsel argued that the representation/objection against the impugned notice has been moved by the petitioner on 03.04.2017 (**Annexure P-4**) which has not been decided so far. It was prayed that before proceeding further in the matter, the respondent be directed to decide the representation/objection (**Annexure P-4**) in a time bound manner after affording an opportunity of hearing to the petitioner in accordance with law.

3. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing the respondent to take a decision on the representation/objection dated 03.04.2017 (**Annexure P-4**) moved by the petitioner, in accordance with law by passing a speaking order and after affording an opportunity of hearing to it within a period of fifteen days from the date of receipt of certified copy of the order.

(AJAY KUMAR MITTAL)
JUDGE

(HARINDER SINGH SIDHU)
JUDGE

May 09, 2017
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Whether speaking/reasoned? Yes/No

Whether reportable? Yes/No