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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 4598/2017**

COMMITTEE GOLDEN FOREST INDIA ..... Petitioner

Through: Ms. Suruchi Aggarwal, Advocate

Versus

ASSISTANT COMMISSIONER OF INCOME TAX & ORS. ..... Respondents

Through: Mr. Sarfaraz Khan, Advocate for R-4
Mr. Junaid Nahvi and Ms. Swati Gupta, Advocates for R-5

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

<u>O R D E R</u>

% **24.05.2017**

<u>CM No. 20098/2017</u>

1. Allowed, subject to all just exceptions.

<u>W.P.(C) 4598/2017 and CM No. 20097/2017 (for stay)</u>

2. Earlier the Petitioner had filed W.P. (C) No. 2574/2016 in this Court raising the issue whether it could be treated as an Assessee for the purposes of income tax liability *qua* the Company i.e., Golden Forest India Ltd.

3. That writ petition was disposed of on 24th April 2017, when the Court was informed that assessment orders have been passed and appeals had been filed by the Petitioner against those assessment orders which were pending before the CIT (A) located in Chandigarh. In those circumstances the Court

continued the stay of the demand till such time the Petitioner filed an appropriate stay application before the CIT (A).

4. The Petitioner has again approached the Court aggrieved by the assessment orders dated 30th December, 2016, notices of demand for the Assessment Years (AYs) 2009-10, 2010-11 and 2012-13, the notices of demand dated 1st, 2nd and 3rd March, 2017; the notice for recovery of demand dated 7th February, 2017 and the notice dated 20th March, 2017 issued under Section 226 (3) of the Act.

5. It is seen that all the Respondents in the present petition are Income Tax authority located in Chandigarh. In fact Petitioner's address is in Sector 4, Chandigarh.

6. It is submitted by Ms. Suruchi Aggarwal, learned counsel appearing for the Petitioner that by the order passed by the Supreme Court on 3rd February 2010 all matters concerning to Golden Forest India have been centralised in this Court and have been dealt with thereafter only by this Court.

7. While that may be correct as far as the issues concerning the liabilities and properties of Golden Forest India Ltd., as far as tax matters are concerned, barring W.P. (C) 2574 of 2016 which has already been disposed of, there is no writ petition or any other proceedings of that nature concerning Golden Forest India Ltd. pending in this court.

8. The Petitioner, if aggrieved by the decisions and orders or demands of

the Income Tax authorities located in Chandigarh, should approach the High Court of Punjab and Haryana for redress in accordance with law. The disposal of the present writ petition will not come in the way ofthe Peititoner seeking relief in the said High Court or nay other fora in accordance with law.

9. The writ petition is accordingly disposed of. CM No. 20097/2017 is also disposed of.

10. A copy of the order be given '*dasti*' under the signature of the Court Master.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 24, 2017/*'b'*