

**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH**

**CWP-20487 of 2016 AND
CWP-20488-2016
Date of decision : 21.5.2018**

M/S OM SONS ENTERPRISE PVT. LTD.

..... Petitioner

VERSUS

INCOME TAX OFFICER AND ANOTHER

..... Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL,
ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE TEJINDER SINGH
DHINDSA**

Present: Mr.Puneet Agrawal, Advocate for the petitioner.
Mr.Rajesh Sethi, Senior Standing Counsel with
Mr.Arun Biriwal, Mr. Tushar Gera and Ms.Pridhi
Jaswinder Sandhu, Advocates for the respondents.

AJAY KUMAR MITTAL, ACJ.

This order shall dispose of two writ petitions bearing CWP No.20487 of 2016 and CWP No.20488 of 2016 as identical issues are involved. However, the facts are being extracted from CWP No.20487 of 2016.

2. The petitioner-assessee has invoked the writ jurisdiction of this Court under Articles 226/227 of the Constitution of India for quashing of notice dated 30.3.2016,

Annexure P.2, issued under Section 148 of the Income Tax Act, 1961 (for short, 'the Act') and order disposing of objections dated 8.9.2016, Annexure P.7.

3. On 10.10.2017, learned senior standing counsel had submitted that in pursuance to notice dated 30.3.2016 under Section 148 of the Act, the assessment was framed under Section 143(3) read with Sections 147/148 of the Act on 15.12.2016. It was further submitted that the assessment orders have been assailed by the petitioner before the Commissioner of Income Tax (Appeals), Gurgaon (for short, 'the CIT(A)') on 19.1.2017 which was stated to be pending.

4. In view of the fact that the notice under Section 148 of the Act has been assailed in the present writ petition and thereafter an order of assessment dated 15.12.2016 under Sections 143(3)/147 of the Act had been passed which has been challenged before the CIT(A) in appeal, we dispose of the writ petitions with liberty to the petitioner(s) to take all the pleas as have been sought to be raised in the

present writ petitions before the CIT(A), in accordance with law.

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

May 21, 2018
KD

(TEJINDER SINGH DHINDSA)
JUDGE

Whether speaking / reasoned
Whether Reportable

Yes / No
Yes / No