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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.16749 of 2018 (O&M)
Decided on 13.09.2018

M/s Punjab Urban Planning & Development Authority

Petitioners

Versus

Ranjit Kaur, Deputy Commissioner of Income Tax, Circle 6(1), Mohali and another

Respondents

* * *

CORAM : HON'BLE MR. JUSTICE AJAY KUMAR MITTAL, JUDGE
HON'BLE MR. JUSTICE AVNEESH JHINGAN, JUDGE

Present : Ms. Radhika Suri, Senior Advocate with
Mr. M.S. Kanda, Advocate
for the petitioner.

Ms. Urvashi Dhugga, Sr. Standing Counsel for Revenue.

* * *

AVNEESH JHINGAN, J.

The present writ petition has been filed by Punjab Urban Planning and Development Authority seeking quashing of assessment order dated 08.06.2018 (Annexure P-9).

2. Ranjit Kaur, Deputy Commissioner of Income Tax, Circle 6(1) Mohali (by name) and Deputy Commissioner of Income Tax, Circle 6(1), Mohali have been arrayed as respondents No.1 and 2 respectively in the writ petition.

3. The assessment year involved is 2015-16. Petitioner filed Income Tax Return for the relevant assessment year. The matter was

referred to a special Auditor under Section 142(2A) of Income Tax Act, 1961 (for brevity 'the Act'). The petitioner being aggrieved of reference made to the special Auditor challenged the action by filing the Civil Writ Petition in this Court and the same is pending. The special Auditor gave the report on 09.04.2018. The Assessing Officer issued show cause notices and the petitioner filed replies accordingly. Ultimately, assessment order dated 08.06.2018 was passed, assessing the income of the petitioner as ₹16,31,33,52,037/-. Aggrieved of the assessment order, the present writ petition has been filed.

4. The petitioner has also challenged the assessment order in appeal before Commissioner of Income Tax (Appeals) [CIT(A)]. An application for stay of recovery was also moved on 06.07.2018. The Deputy Commissioner of Income Tax, Mohali passed order dated 16.07.2018 under Section 220(6) of the Act and the recovery was stayed for a period of two months from the date of the order subject to the petitioner's depositing ₹10 crores.

5. Learned counsel for the petitioner contended that the amount of ₹10 crores has been deposited.

6. Learned counsel for the Revenue admitted that ₹10 crores has been deposited and further stated that the department will not make any recovery of the demand created till the decision of appeal by CIT(A).

7. In view of the statement made by the learned counsel for the Revenue and without expressing any opinion on the merits of the case, the writ petition is disposed of with the direction to the CIT(A)

that sincere efforts be made to dispose of the appeal on merits, in accordance with law preferably within a period of three months from receipt of certified copy of the order.

(AJAY KUMAR MITTAL)
JUDGE

(AVNEESH JHINGAN)
JUDGE

September 13, 2018
pankaj baweja

Whether speaking/reasoned: Yes / No

Whether reportable : Yes / No