IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 335 of 2016
Decided on : 14.05.2018

M/s Haryana Urban Development Authority

. . . Petitioner(s)

Versus

The Chief Commissioner of Income Tax, Panchkula

. . . Respondent(s)

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL, ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

PRESENT: Ms. Radhika Suri, Sr. Advocate with
Mr. M.S. Kanda, Advocate
for the petitioner.

Mr. Yogesh Putney, Sr. Standing Counsel
for the respondent.

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AJAY KUMAR MITTAL, A.C.J. (Oral)

The petitioner has approached this Court under Article 226 of the Constitution of India, seeking quashing of the demand notice issued under Section 156 of the Income Tax Act, 1995 (in short 'the IT Act'), dated 08th December, 2015 (Annexure P-6) as well as the order passed on 06.01.2016 (Annexure P-10) on the stay application for the Assessment Year 2011-12. A further prayer has also been made for directing the respondents to keep in abeyance the demand of penalty amounting to ₹2,43,07,94,350/-, during the pendency of appeal before the Commissioner of Income Tax.

2. At the outset, learned counsel for the parties submitted that the Commissioner of Income Tax (Appeals), Panchkula [in short 'CIT(A)'], has since decided the appeals relating to penalty and the appeal effect has also been given to the said order for the Assessment Years 2009-10, 2010-11 & 2011-12. In support of the aforesaid contention, a copy of the order dated 21.03.2018, passed by the CIT(A) has been filed in Court today, which is taken on record, subject to all just

exceptions.

3. In view of the above, learned counsel for the parties are *ad idem* that the present writ petition has been rendered infructuous and may be disposed of as such.

4. Ordered accordingly.

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

(TEJINDER SINGH DHINDSA)
JUDGE

May 14, 2018
J.Ram

Whether speaking/reasoned: Yes/No
Whether Reportable: Yes/No