

**242 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CWP No. 7603 of 2018 (O&M)
DECIDED ON: OCTOBER 23, 2018**

ASHWANI KUMAR

.....PETITIONER

VERSUS

PARVEEN KUMAR MITTAL & ANOTHER

.....RESPONDENTS

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

Present : Mr. Manpreet Singh Kanda, Advocate
for the petitioner.

Mr. Rajesh Katoch, Sr. Standing Counsel,
for the respondents.

AVNEESH JHINGAN, J

The present writ petition has been filed seeking quashing of order dated 18.01.2018 (Annexure P-11) passed by the Tax Recovery Officer, Patiala, auctioning 17 shops of the petitioner, to recover an amount of 93,10,330/-, in spite of the fact that the penalty has been set aside by the Income Tax Appellate Tribunal (for brevity 'the Tribunal) vide order dated 17.11.2017 and the matter has been restored back to Commissioner Income Tax (Appeals) [for brevity 'CIT(A)].

counsel for the petitioner submitted that 15 percent of the amount demanded inclusive of penalty and interest has been deposited with the tax authorities. Considering the facts and circumstances, proceedings relating to the arrest of the petitioner were stayed.

3. During the course of hearing, it has been informed that after the remand from the Tribunal, the CIT(A) has dismissed the appeal of the petitioner. It has, further, been informed that the order passed by CIT (A), has been challenged before the Tribunal.

4. Keeping in view the above-stated facts, no further order is required to be passed in this writ petition. The present writ petition has been rendered infructuous.

5. Dismissed as having been rendered infructuous.

(AJAY KUMAR MITTAL)
JUDGE

(AVNEESH JHINGAN)
JUDGE

OCTOBER 23, 2018
sham

<i>Whether speaking/reasoned:</i>	<i>Yes / No</i>
<i>Whether reportable :</i>	<i>Yes / No</i>