IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 7746 of 2018 (O&M)

Date of decision: 20.7.2018

Munish Bajaj and Sons HUF .. Petitioner

vs

The Deputy Director of Income Tax (Investigation), Panipat and others .. Respondents

Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Deepak Sibal

Present: Mr. Pawan Kumar Mutneja, Advocate, for the petitioner.

<u>Rajesh Bindal, J.</u>

By filing the present writ petition challenge has been made to the notice dated 30.3.2017 (Annexure P-3) issued under Section 148 of the Income Tax Act, 1961 and consequent order of assessment dated 29.12.2017 (Annexure P-8).

In para no. 15 (g)(i) of the petition, a wrong statement has been made that there is no alternative remedy of appeal or revision available to the petitioner against the impugned order as in para no. 15(g)(j), it has been mentioned that the petitioner has already preferred an appeal against the impugned order before the Commissioner of Income Tax (Appeals).

On 28.3.2018, the Court passed the following order:-

> "At the petitioner's request, adjourned to 19.04.2018.
>
> In the meantime, the petitioner is at liberty to file an appeal against the order without prejudice to this writ petition."

It is not in dispute that the petitioner has already preferred appeal against the impugned order, which is pending.

Since the petitioner has already impugned the order by filing appeal, without opining on the merits of the controversy, the present writ petition is dismissed, leaving the petitioner to pursue his appeal.

(Rajesh Bindal)
Judge

20.7.2018
vs

(Deepak Sibal)
Judge

Whether speaking/ reasoned Yes/No

Whether Reportable Yes/No