

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

CWP-32366-2018

Decided on: 18.12.2018

Kaka Singh @ Paramjit Singh and another

.... Petitioners

Versus

Income Tax Commissioner and another

.... Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present: Mr. Rohan Sharma, Advocate
for the petitioners.

AJAY KUMAR MITTAL, J (ORAL)

The petitioners have approached this Court by filing writ petition under Articles 226/227 of the Constitution of India impugning notice under Section 142(1) of Income Tax Act 1961 issued by respondent No.2 for the assessment year 2011-12.

2. At present, no order adverse to the petitioners has been passed which may give cause of grievance to file the present writ petition. The petitioners have the remedies to appear before the Assessing Officer and raise all the pleas as sought to be raised herein.

3. It is clarified that in case any order adverse to the petitioners is passed by the Assessing Officer, it shall be open for the petitioners to take recourse to remedies to challenge the same in accordance with law.

4. In such circumstances, we do not find any justification to entertain the present writ petition at this stage and the same is hereby dismissed.

**(AJAY KUMAR MITTAL)
JUDGE**

**(MANJARI NEHRU KAUL)
JUDGE**

18.12.2018

Dinesh

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No