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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.37592 of 2018
Date of Decision : 19.12.2018

Dera Baba Jodh Sachiar through Secretary

.....Petitioner

Versus

Union of India through its Secretary and others

.....Respondents

CORAM : HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE SUDIP AHLUWALIA

Present : Mr. Sunil K. Mukhi, Advocate and
Mr. Abhay Sethi, Advocate
for the petitioner.

AJAY KUMAR MITTAL, J. (ORAL)

1. The petitioner has approached this Court under Article 226 of the Constitution of India against the notice dated 05.12.2018 (Annexure P-8) issued by the Income Tax Officer (Exemptions) Ward Ambala, erroneously intending to make addition of Rs.62,95,300/- on account of credit in the Income and Expenditure Account of petitioner Charitable-cum-Religious Institution under the Head "Charity Box" (Gollak Box).

2. After arguing for sometime, learned counsel for the petitioner prayed that he may be allowed to withdraw the present writ petition with liberty to the petitioner to file fresh one with better/improved facts, in accordance with law.

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3. Dismissed as withdrawn.

4. The challenge in the writ petition is to notice issued under Section 142(1) of the Income Tax Act, 1961 (in short, 'the Act') and at present, no order adverse to the petitioner has been passed. In such circumstances, we find that the recourse to writ petition is not proper. Accordingly, no permission is granted to file writ petition with better/improved facts as prayed. However, it is clarified that in case any order adverse to the petitioner is passed by the Assessing Officer in pursuance to notice issued under Section Section 142(1) of the Act, it shall be open to the petitioner to take recourse to statutory remedies in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

December 19, 2018
Dpr

(SUDIP AHLUWALIA)
JUDGE

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No