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

**CWP-1817-2019 (O&M)
Date of decision: 06.09.2019**

Sysmech Industries LLP **.... Petitioner**

Versus

Assessing Officer, Income Tax Department, Gurugram, Haryana

..... Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE HARNARESH SINGH GILL**

Present: Mr. Ajay Kumar, Advocate with
Mr. Prakash Kumar Sinha, Advocate &
Mr. Aman Bansal, Advocate
for the petitioner.

Mr. Tejinder K. Joshi, Sr. Standing Counsel
for the respondent.

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AJAY TEWARI, J (ORAL)

1. By this petition, the petitioner has challenged the subsequent assessment carried out under Sections 148 and 149 of Income Tax Act, 1961 (in short 'the Act').

2. The primary contention of the learned counsel for the petitioner is that when action was initiated under Section 148 of the Act, the assessee had filed the objections which were duly acknowledged by the portal of the revenue, but without deciding the objections or issuing any show cause notice, Assessing Officer had passed impugned order and issued a demand notice under Section 156 of the Act. The stand of the revenue is that those objections never reached the Assessing Officer.

3. We are of the opinion that once the objections were duly uploaded on the portal of the revenue, this argument would not be available to the revenue.

4. Learned counsel for the petitioner relied upon the decision of various High Courts and Apex Court in "**GKN Driveshafts (India) Ltd. vs. ITO (2003) 259 ITR 19 (SC), Garden Finance Ltd. vs. Asstt. Commissioner of Income Tax (2004) 137 Taxman 49** and **Home Finders Housing Ltd. vs. ITO, Chennai (2018) 93 Taxmann.com 371",** wherein it was held that Assessing Officer is bound to pass a speaking order on the objections raised by the petitioner, after giving an opportunity of hearing to them.

5. In these circumstances, we set aside the order with liberty to the revenue to re-examine the issue after taking into consideration the objections filed by them.

6. The petition stand disposed of, accordingly.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

06.09.2019
Dinesh

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No