

CWP-14137-2019(O&M)
CWP-14139-2019 (O&M)

1

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

245

Date of Decision :3.10. 2019

CWP-14137-2019(O&M)

Namrita Singh

..... Petitioner

Versus

Income Tax Appellate Tribunal, Chanidgarh Bench, Chandigarh and
Another

..... Respondents

CWP-14139-2019 (O&M)

Alok Virk

..... Petitioner

Versus

Income Tax Appellate Tribunal, Chanidgarh Bench, Chandigarh and
Another

..... Respondents

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

Present : Mr. Alok Mittal, Advocate
for the petitioner.

Mr. Ajiteshwar Singh, Advocate for
Mr. Yogesh Putney, Advocate
for respondent No.2.

AJAY TEWARI, J. (Oral)

This common order shall dispose of abovesaid two writ
petitions as the facts and law involved therein are common.

These petitions have been filed by the two assesseees. Brief
facts of the cases are that assessments of the income of the assesseees were
done by the Assessing Officer at Delhi and thereafter, both the assesseees

shifted to Chandigarh. They filed an appeal before the Income Tax Appellate Tribunal (for short 'the ITAT'), Chandigarh Bench, Chandigarh, Chandigarh which directed them to approach the Tribunal at Delhi. Thereafter, the appeal was returned to them and the same was represented to ITAT, Delhi. Subsequently, they moved applications before ITAT, Delhi for transferring their cases to ITAT, Chandigarh Bench, in view of the fact that they had shifted to Chandigarh. This prayer was accepted by the ITAT, Delhi. However, ITAT, Chandigarh has expressed its reluctance to hear the appeals after going into the fact that it was returned by a judicial order.

Mr. Ajiteshwar Singh, Advocate for Mr. Yogesh Putney, Advocate for respondent No.2 has stated that on merits he has no objection since only formal order is required to direct the ITAT, Chandigarh to decide the appeals.

In the circumstances, both the petitions are allowed and ITAT, Chandigarh Bench is directed to decide the appeals on merits.

Since the main cases have been decided, pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

3.10.2019
anuradha

Whether speaking/reasoned	-	Yes/No
Whether reportable	-	Yes/No