IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

226 **CM-10078-CWP-2019**
CWP-16367-2014 (O&M)
Date of Decision : 9.12.2019

Sh. S.C.Mittal Proprietor of M/s Roxy Industrial Corporation
..... Petitioner

Versus

Director General of Income Tax **..... Respondent**

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
: HON'BLE MR. JUSTICE LALIT BATRA

***

Present : Mr. Jagmohan Bansal, Advocate
for the applicant-petitioner.

Mr. Rajesh Katoch,Sr. Standing counsel with
Ms. Pridhi Jaswinder Sandhu, Advocate
for the respondent.

***

AJAY TEWARI, J. (Oral)

This is an application seeking permission to withdraw the main petition.

On the oral request of both the learned counsel, main case is taken up for hearing today itself.

This petition has been filed praying for quashing of the recovery notice dated 27.6.2014 (Annexure P-19).

At this stage, learned counsel for the respondent has very fairly stated that the issue regarding the ownership of the jewellery which was the subject matter of this writ petition is in favour of the petitioner. We further find that the second issue of charging of interest under

ANURADHA
2019.12.11 12:11
I attest to the accuracy and
integrity of this document

Section 220 (2) and waiver under Section 220 (2A) of the Income Tax Act, 1961 has not been finalized by the competent authority till date.

In these circumstances, learned counsel for the petitioner prays for permission to withdraw this petition with a further prayer that as regards the issue of the interest mentioned above the competent authority be directed to decide it at the earliest. Learned counsel for the Revenue has no objection if this prayer is allowed by this Court.

Consequently, the petition stands dismissed as withdrawn at this stage with liberty to the learned counsel for the petitioner to establish claim of the ownership of the jewellery before the competent authority and with a direction to the competent authority to decide the issue under Section 220(2) and Section 220 (2A) of the Act within a period of two months from the date of receipt of certified copy of this order. The petitioner would be at liberty to raise all the issues before the competent authority.

In view of order passed above, the application bearing **CM-10078-CWP-2019** stands dismissed as having been rendered infructuous.

Since the main case has been dismissed as withdrawn, pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(LALIT BATRA)
JUDGE

9.12.2019
anuradha

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

ANURADHA
2019.12.11 12:11
I attest to the accuracy and
integrity of this document