

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

**CWP No. 28813 of 2018
Decided on : 16.01.2019**

Gourav Jain

... Petitioner(s)

Versus

Assistant Commissioner of Income Tax,
Central Circle-III, Ludhiana

... Respondent(s)

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

PRESENT: Ms. Radhika Suri, Sr. Advocate with
Mr. M.S. Kanda, Advocate
for the petitioner(s).

AJAY KUMAR MITTAL, J. (Oral)

This order shall dispose of Civil Writ Petitions Nos. 28813 & 28878 of 2018, as according to the learned counsel for the petitioner(s), the issue involved therein is identical. However, the facts are being extracted from CWP No. 28813 of 2018.

2. Prayer made in this writ petition filed under Articles 226/227 of the Constitution of India, is for quashing of notice dated 27.09.2017 (Annexure P-7), issued under Section 148 of the Income Tax Act, 1961 and order disposing of the objections dated 24th October, 2018 (Annexure P-10) for the Assessment Year 2012-13.

3. Learned Sr. counsel for the petitioner submitted that the respondent has passed the Assessment Order on 24th December, 2018. Accordingly, a prayer was made that she may be allowed to withdraw the present writ petition with liberty to the petitioner(s) to file an appeal before the Commissioner of Income Tax (Appeals) by assailing the aforesaid order by taking all the pleas, in accordance with law.

4. Dismissed as withdrawn. It shall, however, be open to the petitioner(s) to take recourse to the remedies as may be available to him, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

January 16, 2019
J.Ram

Whether speaking/reasoned: *Yes/No*
Whether Reportable: *Yes/No*