

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

**CWP No.28391 of 2019 (O&M)
Date of decision :25.11.2019**

M/s Shri Krishan Education Society

..... Petitioner

versus

Commissioner of Income Tax (Appeals)-5 & ors.

..... Respondent

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MRS.JUSTICE ALKA SARIN**

Present :- Mr. Rishabh Gupta, Advocate for the petitioner.

Mr. Rajesh Katoch, Sr. Standing Counsel
for respondent No.1.

Mr. Vaibhav Gupta, Advocate for
Mr. Sandeep Goyal, Advocate
for respondent No.2.

Mr. Denesh Goyal, Sr. Standing Counsel
for respondent No.3.

Mr. Kunal Sharma, Advocate
for respondent No.4.

AJAY TEWARI, J. (Oral)

This petition has been filed for issuance of a writ in the nature of certiorari quashing all proceedings initiated by the letter dated 08.07.2019 issued by respondent No.1 (Annexure P-9) asking the petitioner to appear for hearing in the appeal emanating from the assessment order dated 02.03.2016 of ITO (Exemptions) Rohtak

(Annexure P-1) as the appeal emanating from the said assessment order has already been decided by respondent No.2 vide order dated 20.02.2019 (Annexure P-8) and issuance of a writ in the nature of certiorari quashing the letter dated 23.07.2019 (Annexure P-10) issued by respondent No.1 informing the petitioner that the appeal against the assessment order dated 02.03.2016 has been decided without jurisdiction by respondent No.2.

Learned counsel for respondent No.2 (Revenue) states that actually the appellant had filed two appeals in respect of same grievance. One manual appeal was filed on 31.03.2016 and other e-filed on 06.03.2018. Since the manual appeal was already decided on 20.02.2019, the e-filed appeal will also be decided on the same basis and states that the present writ petition has been rendered infructuous and the same may be dismissed as such.

Counsel for the petitioner has accepted this fact.

Dismissed as having been rendered infructuous.

Since the main case has been dismissed as infructuous, the pending Criminal Miscellaneous Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

25.11.2019

Pooja sharma-I

Whether speaking/reasoned

Yes/No

Whether Reportable :

Yes/No