IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

103 **Civil Writ Petition No.26851 of 2018**
Date of decision: February 25, 2019

Vishwa Nath Tulasi ....Petitioner

versus

Union of India and others ....Respondents

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

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Present: Mr. Abhilaksh Grover, Advocate for the petitioner.

Mr. Yogesh Putney, Sr. Standing Counsel
for the respondent-Revenue.

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AJAY KUMAR MITTAL, J. (ORAL)

The prayer made in this writ petition filed under Articles 226/227 of the Constitution of India read with Section 482 of the Code of Criminal procedure, 1973 (for short, 'the Cr.P.C.'), is for issuance of a writ in the nature of certiorari for setting aside the complaint No.197/2018 dated 28.03.2018 (***Annexure P-3***) and subsequent prosecution initiated against the petitioner under Section 277 of the Income Tax Act, 1961 and Sections 50 and 51 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, without considering that absolutely no offence(s) as alleged in the said complaint have been made out against him and that any continuation of proceedings in the present case are purely intended to harass and cause unnecessary hardship to him especially given the fact that the foreign assets so alleged are no longer in existence and that he has never derived any financial benefit from the same. Further prayer has also been made to quash

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the sanction order dated 16.01.2018 (**Annexure P-2**) and the show cause notice dated 08.11.2017 (**Annexure P-1**) issued by respondent No.4.

2. After arguing for sometime, learned counsel for the petitioner submitted that he has instructions to withdraw the present writ petition as the petitioner wishes to file a petition under Section 482 of the Cr.P.C. instead of writ petition filed under Articles 226/227 of the Constitution of India read with Section 482 Cr.P.C. for quashing of the complaint and sanction for prosecution.

3. Dismissed as withdrawn.

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

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

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Whether speaking/reasoned? Yes/No
Whether reportable? Yes/No

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