IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-6911-2018
Decided on: 22.02.2019

M/s. Ceva Logistics India Pvt. Ltd. .... Petitioner

Vs

Deputy Commissioner of Income Tax ..... Respondent

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

Present: Mr. Salil Kapoor, Advocate
for the petitioner.

Mr. Tajender K. Joshi, Sr. Standing Counsel
for the respondent.

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AJAY KUMAR MITTAL, J (ORAL)

Challenge in this writ petition under Articles 226/227 of the Constitution of India, inter alia, is for quashing of Draft Assessment Order dated 12.12.2017 (Annexure P-4) under Section 143(3)/144C of the Income-tax Act, 1961 passed by the respondent.

2. Learned counsel for the writ petitioner could not dispute that the aforesaid Assessment Order is an appealable order. Accordingly, after hearing learned counsel for the parties and without going into the merits of the controversy, we dispose of the writ petition by relegating the petitioner to avail the alternative remedy of appeal under the Act.

3. Learned counsel for the petitioner submitted that he has no separate instructions with regard to the factum whether any appeal has been filed or not. However, prayer was made that in case the appeal has not been filed during the pendency of the writ petition, time may be granted to file an appeal.

4. Accordingly, in view of the prayer made by the learned counsel for the petitioner, the present writ petition is disposed of by permitting the petitioner to file an appeal within three weeks from the date of receipt of certified copy of this order. It is, however, clarified that in case such an appeal is filed within the aforesaid period, the same shall not be dismissed by the appellate authority on the ground of limitation and decided in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

22.02.2019
Dinesh

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No