IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-2334-2020 (O&M)
Date of Decision : 6.2.2020

Fidelity Information Services India Private Limited
...... Petitioner

Versus

Commissioner of Income Tax-1, Chandigarh and another
..... Respondents

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
: HON'BLE MR.JUSTICE AVNEESH JHINGAN
****

Present : Mr. Akshay Bhan, Senior Advocate with
Mr. Amandeep Singh, Advocate
for the petitioner.

Mr. Yogesh Putney, Senior Standing counsel
Mr. Ajiteshwar Singh, Advocate
for the respondents.

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<u>AJAY TEWARI, J. (Oral)</u>

1. This writ petition has been filed under Articles 226/227 of the Constitution of India for issuance of a writ in the nature of certiorari for quashing the impugned draft assessment order under Section 144C (1) of the Income Tax Act (for short 'the Act') dated 28.12.2019 for assessment year 2016-17 (Annexure P-5) issued by respondent No.2.

2. On the last date the following order was passed :-

> "*Notice of motion.*
>
> *On asking of the Court, Mr. Yogesh Putney, Senior Standing Counsel who is present in Court accepts notice on behalf of the respondents. Copy of paper book is supplied to the counsel for the respondents.*
>
> *Learned counsel for the respondents submits*

that he has instructions that in the impugned order it has wrongly been mentioned that its a draft order but actually its an assessment under Section 143 (3) of the Income Tax Act 1961.

Adjourned to 06.02.2020."

3. Today, learned Senior Standing counsel for the respondents has again reiterated the same. He has stated that the Department is in process of doing the needful. Learned Senior counsel for the petitioner has countered by arguing that this order cannot be converted into an order under Section 143 (3) of the Act. He has further argued that this order cannot be rectified and it should also be open to them to challenge in case any rectification which is not borne out by law is made.

4. Learned Senior Standing counsel for the respondent has accepted this offer.

5. Resultanly, the present writ petition is disposed of with the clarification that the petitioner would be at liberty to challenge any subsequent order which may be passed and take all pleas before the appropriate authority.

6. Since the main case has been decided, the pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

6.2.2020
anuradha

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