

Date of Decision : 27.02.2020

..... Petitioners

Principal Commissioner of Income Tax-III,
Ludhiana & anr.

..... Respondents

Present : Mr. Akshay Bhan, Senior Advocate with
Mr. Alok Mittal, Advocate
for the petitioners.

Mr. Rajesh Katoch, Sr. Standing Counsel with
Ms. Pridhi Jaswinder Sandhu, Advocate
for the respondent.

AJAY TEWARI, J. (Oral)

1 This petition has been filed challenging an order on the
ground that the case was heard by the predecessor and the order was
announced by the successor without affording effective opportunity of
hearing.

2 Counsel for the revenue has very fairly stated that in this
view of the matter he would have no objection if the impugned order is
set aside and the matter is remanded back for taking a fresh decision after
hearing the parties.

3 Learned counsel for the petitioners has also accepted this and in the circumstances the petition is allowed. The impugned order is set aside and the matter is remanded back to the Principal Commissioner of Income Tax-III, Ludhiana for taking a fresh decision in accordance with law.

4 Petition stands allowed.

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

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

27.02.2020

pooja sharma-I

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No