

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

CWP No.953 of 2000 (O&M)

Date of decision : 21.01.2020

M/s Saraswati Industrial Syndicate Ltd., Petitioner

versus

Union of India & anr. Respondents

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

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

Mr. Yogesh Putney, Advocate and
Mr. Ajiteshwar Singh, Advocate
for the respondents.

AJAY TEWARI, J. (Oral)

1 This petition has been filed by the petitioner challenging the
notice issued under Section 148 of the Income Tax Act, 1961.

2 It is not disputed that the matter is now covered by the
decision of Supreme Court in *Appeal (Civil) 7731 of 2002 titled as GKN
Driveshafts (India) Ltd. Vs. Income-Tax Officer and others* decided on
25.11.2002.

3 In the circumstances, the petition stands disposed of in the
same terms as in *Appeal (Civil) 7731 of 2002*.

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

**(AJAY TEWARI)
JUDGE**

**(AVNEESH JHINGAN)
JUDGE**

21.01.2020

pooja sharma-I

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No