428

IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

****

CWP No.7300 of 2001
Date of Decision: 06.02.2020

Sarwan Singh Nijjar

Petitioner

Versus

The Additional Commissioner of Income Tax, Faridabad and another

Respondents

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

Present: Mr. Sanjay Bansal, Senior Advocate with
Mr. Amit Parsad, Advocate
for the petitioner.

Mr. Tajender. K. Joshi, Advocate
for the respondents.

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

[1] The writ petition has been filed seeking quashing of notice dated 21.03.2001 (Annexure P-9) issued by the respondent No.2 under Section 148 read with Section 147 off the Income Tax Act, 1961, proposing to re-assess the income of the petitioner for the assessment year 1992-93.

[2] Learned counsel for the petitioner states that facts of the case are covered by the decision dated 25.11.2002 of the Supreme Court in Appeal (Civil) 7731 of 2002 titled as <u>***Gkn Driveshafts (India) Ltd. Vs. Income Tax Officer and Ors.***</u> reported as ***2002 Supp (4) SCR 359.***

[3] Consequently, the writ petition is disposed of in the same terms as in ***Gkn Driveshafts (India) Ltd.'s*** case (supra). Further, petitioner is given permission to file objections, as per law, against the reasons which were supplied to him.

[4] Since the main case is disposed of, the pending application, if any, stands disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

February 06, 2020
pankaj baweja

1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No