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

**Date of Decision : 4.2.2020**

**CWP-9291-2001 (O&M)**

**State Bank of Patiala ...... Petitioner**

**Versus**

**Commissioner of Income Tax, Patiala and another ...... Respondents**

**CWP-9293-2001 (O&M)**

**State Bank of Patiala ...... Petitioner**

**Versus**

**Commissioner of Income Tax, Patiala and another ...... Respondents**

**CWP-9292-2001 (O&M)**

**State Bank of Patiala ...... Petitioner**

**Versus**

**Commissioner of Income Tax, Patiala and another ...... Respondents**

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

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

Mr. Sutaksh Saini, Advocate for
Mr. Kunal Sharma, Sr. Standing counsel and
Mr. Vishal Gupta, Inspector (High Court Cell)
Office of Principal, CCIT, NWR, Chandigarh

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**AJAY TEWARI, J. (Oral)**

1. Vide this common order we shall dispose of above said three writ petitions as the common question of law and facts are involved therein. For the sake of convenience, facts are being taken from CWP-9291-2001.

2. This petition has been filed under Article 226/227 of the Constitution of India for the issuance of an direction especially in the nature of writ of certiorari quashing notice under Section 148 of the Income Tax Act, 1961 (for short 'the Act') dated 29.3.2001 Annexure P-4 issued by Office of the Joint Commissioner of Income Tax Special Range, Patiala and all consequential proceedings in pursuance thereof .

3. The main issue in this writ petition relates to the notice which was served upon the respondent under Section 147(1) of the Income Tax Act, 1961.

4. It is not disputed that the matter is now covered by the decision of the Supreme Court in ***Appeal (civil) 7731 of 2002*** titled as ***GKN Driveshafts (India) Ltd vs Income Tax Officer And Ors*** decided on 25.11.2002 reported as ***2002 Supp (4) SCR 359.***

5. Consequently, the present writ petitions are disposed of in the same terms as in ***GKN Driveshafts (India) Ltd*** *(supra).* Further, petitioner is given permission to file objections as per law against the reasons which was supplied to him.

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

**(AJAY TEWARI)**
**JUDGE**

**(AVNEESH JHINGAN)**
**JUDGE**

**4.2.2020**
**anuradha**

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