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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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CWP No.18962 of 2018
Date of Decision: 20.01.2020

Hirdey Ram

Petitioner

Versus

The Principal Commissioner of Income Tax, Gurgaon and another

Respondents

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

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

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

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

[1] By this petition, the petitioner has challenged the order of the Commissioner rejecting the application under Section 264 of the Income Tax Act, 1961 [for brevity 'the Act'] on the ground that remedy of appeal was available to him.

[2] Learned counsel for the petitioner relies upon the decision of this Court in CWP No.1818 of 1995 titled as ***Kewal Krishan Jain Vs. Commissioner of Income Tax, Jalandhar*** decided on 11.10.2013 to contend that this Court has set aside the similar order.

[3] Learned counsel for the revenue is not in a position to deny the applicability of the abovesaid judgment.

[4] In the circumstances, the petition is allowed and the impugned order (Annexure P-13) i.e. order under Section 264 of the Act is quashed. The Commissioner of Income Tax is directed to decide the application under Section 264 of the Act, on merits, as per law.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

January 20, 2020
pankaj baweja

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