IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Date of Decision : 27.02.2020

CWP No.29006 of 2017 (O&M)

M/s Punjab Police Housing Corporation Ltd.

...... Petitioner

versus

The Principal Chief Commissioner of Income Tax & ors.

...... Respondents

CWP No.29007 of 2017 (O&M)

M/s Punjab Police Housing Corporation Ltd.

...... Petitioner

versus

The Principal Chief Commissioner of Income Tax & ors.

...... Respondents

CWP No.10043 of 2018 (O&M)

M/s Punjab Police Housing Corporation Ltd.

...... Petitioner

versus

The Principal Commissioner of Income Tax-2 & anr.

...... Respondents

CWP No.10499 of 2019 (O&M)

M/s Punjab Police Housing Corporation Ltd.

...... Petitioner

versus

The Principal Chief Commissioner of Income Tax & ors.

...... Respondents

CWP No.2123 of 2018 (O&M)

M/s Punjab Police Housing Corporation Ltd.
...... Petitioner

versus

The Principal Chief Commissioner of
Income Tax & ors.
...... Respondents

CWP No.17383 of 2018 (O&M)

M/s Punjab Police Housing Corporation Ltd.
...... Petitioner

versus

The Additional Commissioner of
Income Tax & anr.
...... Respondents

CWP No.17378 of 2018 (O&M)

M/s Punjab Police Housing Corporation Ltd.
...... Petitioner

versus

The Additional Commissioner of
Income Tax & ors.
...... 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 and
Mr. B.M.Monga, Advocate
for the appellant.

Ms. Urvashi Dhugga, Advocate
for the respondent.

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AJAY TEWARI, J. (Oral)

1 This order shall dispose of above mentioned seven petitions. Since common questions of law and facts are involved therein, they are being decided by this common order.

2 These seven writ petitions involve the same issue. In some cases the petitioners have challenged the notice, in some cases the assessment and in other levy of penalty. In all of them the petitioners have challenged the notices or orders passed under Section 148 read with Section 144 of the Income Tax Act, 1961 or the consequent proceedings; those in turn had been passed on a premise that certain amount of money belonged to the petitioners-assessee. In ***ITA No.326 of 2015*** decided on 03.02.2020 this Court, as regard the same issue held that that amount of money (interest component) could not be treated as income of the petitioners-assessee.

3 Both the learned counsel have very fairly agreed that most appropriate course of action would be that all the impugned orders are quashed and the same be re-decided (along with those notices which have also been challenged) after considering the objections of the petitioners.

4 Learned counsel appearing for the petitioners has further agreed that the petitioners would not raise the plea of limitation.

5 Petitions stand disposed of.

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

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

27.02.2020
pooja sharma-I

Whether speaking/reasoned Yes/No
Whether Reportable : Yes/No