

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

**CWP No.36180 of 2019 (O&M)
Date of decision : 09.01.2020**

S.Amar Singh Educational Charitable Trust

..... Petitioner

versus

Central Board of Direct Taxes & ors.

..... Respondents

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

Present :- Mr. Pankaj Jain, Senior Advocate with
Mr. Divya Suri, Advocate
for the appellant.

Mr. Rajesh Katoch, Sr. Standing Counsel with
Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel
for the respondents.

AJAY TEWARI, J. (Oral)

CM-19388-CWP-2019

For the reasons recorded, the application is allowed.

Documents Annexures P-20 and P-21 are taken on record.

CM-86-CWP-2020

For the reasons recorded, the application is allowed.

Documents Annexures P-22 and P-23 are taken on record.

Main Case

This petition has been filed inter-alia for quashing the
Satisfaction Note of the petitioner dated 30.12.2018 (Annexure P-11)
claiming the action is in patent violation to the Schedule I, Part III,
Finance Act, 2018 while levying the rate of taxation @90% and penalty

@600% u/s 271AAB of the Income Tax Act, 1961. Additionally the 3K 10 M land has been charged to tax in the hands of the petitioner (however exemption has been claimed) through return of income dated 22.10.2019 (Annexure P-5).

At the very outset learned counsel for the respondents points out that during the pendency of this petition the assessment has been finalized.

Learned senior counsel for the petitioner states that he would have no objection if this petition stands disposed of and the appeal would be filed but atleast till then no recovery should be made.

Learned counsel for the respondents has very fairly stated that no recovery will be made till the disposal of the first appeal.

In view of this statement, the petition stands disposed of.

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

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

January 09, 2020
pooja sharma-I

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No