203 IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

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CWP-32201-2018
DECIDED ON: FEBRUARY 07, 2020

ACHIEVER BUILDERS PVT.LTD. KALINDI HILLS, SECTOR 49, FARIDABAD (HARYANA)

PETITIONER

VERSUS

CENTRAL BOARD OF DIRECT TAXES, NEW DELHI THR SECRETARY, MINISTRY OF FINANCE, NEW DELHI AND OTHERS

RESPONDENTS

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

Present: Mr. Pankaj Jain, Sr. Advocate with
Mr. Divya Suri, Advocate
for the petitioner.

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

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AJAY TEWARI, J (Oral):

By this petition petitioner has challenged the action of respondent No.3 in issuing notice under Section 148 of Income Tax Act, 1961 (for short 'Act') and re-assessment proceedings under taken by it.

The main plea raised by learned Senior counsel is that the same officer who had completed the assessment had issued the notice under Section 148 of the Act without therebeing any new material on record previously and subsequently and the objections which were filed by the petitioner have not been decided.

Learned counsel for the respondents has informed this Court that the case of the petitioner has now been transferred to Delhi and has agreed that objections of the petitioner must be first decided before proceedings further in the matter.

In the circumstances the present petition is disposed of in terms of decision laid down by the judgment of Supreme Court in ***GKN Driveshafts (India) Ltd. Vs. Income Tax Officer and Ors;*** **2002 Supp (4) SCR 359.**

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

FEBRUARY 07,2020
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1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No