

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

CWP-6209-2021

Date of decision : 17.03.2021

Chandigarh Educational Society

....Petitioner

V/s

Principal Commissioner of Income Tax (Central),
7th Floor, HSIIDC Building, Udyog Vihar

....Respondent

**CORAM: HON'BLE MR. JUSTICE RAJAN GUPTA
HON'BLE MR. JUSTICE KARAMJIT SINGH**

Present: Mr. Ved Jain, Advocate for the petitioner.

RAJAN GUPTA J. (ORAL)

Case has been heard through Video Conferencing in view of
COVID-19 Pandemic.

Limited grievance of the petitioner is that show cause notice,
Annexure P-4 has been issued to it by the authority having no jurisdiction in the
matter. Besides, the notice is premature as assessment proceedings are yet to be
completed in the first instance. He submits that he had already submitted a reply
to the show cause notice but no response has been received.

Notice of motion.

At this stage, Mr. Tajender Joshi, Advocate accepts notice on behalf
of the respondent. He submits in case reply to the show cause notice has been
received, same shall be decided by the concerned authority at the earliest in any
case not later than one month.

In view of above, no further adjudication of the matter is necessary.
Petition is disposed off.

(RAJAN GUPTA)
JUDGE

(KARAMJIT SINGH)
JUDGE

March 17, 2021

Ajay

Whether speaking/reasoned:

Yes/No

Whether reportable:

Yes/No