

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

Date of decision : 6.7.2021

106 CWP-11691-2021 (O&M)

Neeraj Malhotra Petitioner

versus

Union of India & others Respondents

106-B **CWP-11723-2021 (O&M)**

Pranav Malhotra Petitioner

versus

Union of India & others Respondents

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE VIKAS BAHL

Present :- Mr. Chetan Bansal, Advocate
for the petitioner.

AJAY TEWARI, J. (Oral)

1. Vide this common order we shall dispose of above said two writ petitions as the common question of law and facts are involved therein. For the sake of convenience, facts are being taken from **CWP-11691-2021**.
2. This petition has been filed under Section 226/227 of the Constitution of India seeking issuance of direction for quashing/setting aside order dated 10.3.2021 (Annexure P-1) wherein revision petition filed by the petitioner under Section 264 of the Income Tax Act 1961 has been dismissed.
3. We find from the record that the petitioner has been extremely recalcitrant and obstinate in the conduct of both the proceedings i.e.

CWP-11691-2021 (O&M)
CWP-11723-2021 (O&M)

assessment proceedings as well as the revisional proceedings. Time has been granted on various occasions on his asking but he has refused to appear and that is why in both the proceedings i.e. at the stage of assessment and at the stage of revision the authorities had to decide the case in the absence of the petitioner.

4. Learned counsel states that this has occurred due to the COVID situation but there is no such pleadings in the petition. However, keeping in view the interest of justice, we deem it appropriate to set aside the impugned order with a direction to the revisional authority to decide the matter afresh after allowing the petitioner one opportunity of hearing subject to cost of Rs. 1 lakh (each case) which shall be paid before the revisional authority. Let the petitioner appear before the revisional authority on 4.8.2021.

5. Both the petitions stand disposed of with above said observations.

6. Since the main cases have been decided, the pending application(s), if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(VIKAS BAHL)
JUDGE

06.07.2021
anuradha

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No