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

CWP-13336-2021

Date of decision : 23.07.2021

Siddharth Jain

...Petitioner

Versus

The Assistant Commissioner of Income Tax-cum-Initiating Officer

...Respondent

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

Present: Ms. Anjali J. Manish, Advocate and
Mr. Naresh Gopal Sharma, Advocate for the petitioner.

(Through Video Conferencing)

AJAY TEWARI, J. (ORAL)

1. Through this writ petition, the petitioner has challenged the initiation of various proceedings under the Prohibition of Benami Property Transaction Act, 1988 (hereinafter to be referred as “the Act of 1988”) and one of the plea which has been taken is that summons under Section 19 of the Act of 1988 could not have been issued.

2. Notice of motion.

3. On the asking of this Court, Mr. Denesh Goyal, Advocate appears and accepts notice on behalf of the respondent and states that the present writ petition is not maintainable since the petitioner has not exhausted his remedy before the Adjudicating Authority and has very fairly

stated that the Adjudicating Authority shall decide all the issues raised by the petitioner including the plea that summons under Section 19 of the Act of 1988 could not be issued, after hearing the petitioner.

4. In view of the statement made by Mr. Denesh Goyal, Advocate for the respondent, Ms. Anjali J. Manish, Advocate for the petitioner seeks permission of this Court to withdraw the present writ petition at this stage with liberty to take all the pleas before the Adjudicating Authority.

5. In view of the above, the present writ petition stands dismissed as withdrawn with liberty aforesaid.

6. Since the main case has been decided, the pending Civil Miscellaneous Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(VIKAS BAHL)
JUDGE

23.07.2021

Pawan

Whether speaking/reasoned:- **Yes/No**

Whether reportable:- **Yes/No**