

CWP No.18962 of 2020

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**IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH.**

CWP No.18962 of 2020

Date of Decision:-20.04.2021

Baldev Singh.

.....Petitioner.

Versus

**Principal Chief Commissioner of Income Tax (NWR) Chandigarh &
Anr.**

.....Respondents.

**CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARAKSH**

Present:- Ms. Rupinder Kaur Thind, Advocate for the Petitioner.

Mr. Denesh Goyal, Senior Standing Counsel for Revenue.

JASWANT SINGH, J.(ORAL)

[The aforesaid presence is being recorded through video conferencing since the proceedings are being conducted in virtual court.]

Petitioner-Baldev Singh is engaged in the business of digging of foundation for the pillars of the bridges all over the country for which he has to take the services of various sub contractors. It is his case that in the year 2011-12 due to practical reasons he failed to work out Tax Deduction at Source, liable to be deducted and collected from such sub contractors, at sites and deposit the same on time although the same was deposited on being pointed out by his Auditors. For the said lapse it appears that respondents have issued a show cause notice and a complaint

has also been filed against him. Vide application dated 04.03.2020

(Annexure **P-8**) petitioner requested respondent no.1 to compound the said offences.

Prayer in this petition is for directing the respondents to expeditiously decide said application Annexure **P-8**.

Upon notice short reply has been filed on behalf of the respondents wherein it has been stated that the competent authority has decided Annexure P-8 vide order dated 13.04.2021 (Annexure **R-1**) annexed with the short reply.

In view of the above, learned counsel for the petitioner concedes that nothing more survives for adjudication in this petition and the same has become infructuous.

Disposed of as infructuous.

**(JASWANT SINGH)
JUDGE**

**(SANT PARAKSH)
JUDGE**

April 20, 2021
Joshi/Vinay

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether Reportable</i>	<i>Yes/No</i>