

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

**CWP-25270-2021**

**Date of decision: 14.12.2021**

**Arun Garg**

**.... Petitioner**

**Versus**

**Union of India and others**

**.... Respondents**

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI  
HON'BLE MR. JUSTICE PANKAJ JAIN**

Present: Mr. Inderpreet Singh, Advocate  
for the petitioner.

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**AJAY TEWARI, J (ORAL)**

By this petition, the petitioner has challenged what he claims to be an assessment order dated 30.09.2021 (Annexure P-17) which was passed in gross violation of principles of natural justice inasmuch the notice to file objections against the draft assessment was issued by an Officer who had no jurisdiction on 29.09.2021.

As per the petitioner, it objected to the assumption of jurisdiction, but the officer insisted that he must file the reply by the next day and then pass the final assessment on the next day itself. As per the petition, the petitioner is already in appeal against the same. However, this writ petition has been filed as a parallel proceeding to quash this order on these basic grounds.

Learned counsel has relied upon various judgments of the Supreme Court and the other High Courts, where their Lordships have held that the presence of an Appellate Forum would not necessarily exclude the jurisdiction of the High Court under Article 226 of the Constitution of India.

There is no quarrel with this proposition of law, but in the circumstances of the case, we do not deem it to be appropriate to exercise extra ordinary jurisdiction.

Accordingly, the present writ petition stands dismissed.

( AJAY TEWARI )  
JUDGE

(PANKAJ JAIN)  
JUDGE

14.12.2021  
Dinesh

Whether speaking/reasoned : Yes

Whether Reportable : No