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

CM-2007-CWP-2022 IN/AND
CWP-1286-2022
Date of Decision: 25.02.2022

Rajeshwari Sangeet Academy Trust ....Petitioner

Versus

Assistant Commissioner of Income Tax, Exemptions Circle 1, Chandigarh and others ...Respondents

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

Present : Mr. Salil Kapoor, Advocate,
Ms. Soumya Singh, Advocate,
Mr. Sumit Lalchandani, Advocate,
Ms. Ananya Kapoor, Advocate,
for the petitioner.

AJAY TEWARI, J. (Oral)

CM-2007-CWP-2022

This is an application for staying the proceedings initiated pursuant to the impugned notice dated 31.03.2021 issued under Section 148 of the Income Tax Act.

Notice of the application.

On asking of the Court, Mr. Denesh Goyal, Senior Standing Counsel, accepts notice on behalf of the respondents and with the consent of learned counsel for the parties, the main case is taken on Board today itself.

CWP-1286-2022

In two similar writ petitions (pertaining to separate years) i.e. CWP-1252-2022 and CWP-1189-2022, the respondents have admittedly supplied the reasons recorded for reopening the assessment and the learned counsel appearing for the revenue department has stated that even the approval granted by the Commissioner of Income Tax would be supplied to the petitioner.

In this view of the matter, it is directed that in this case also the reasons recorded as well as the approval of the Commissioner of Income Tax be supplied to the petitioner within a period of ten days, as has been directed in the above-said writ petitions.

Since the main case has been decided, the pending civil miscellaneous application(s), if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

25.02.2022
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Whether speaking/non-speaking	:	Yes/No
Whether reportable	:	Yes/No