

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CM-1992-CWP-2022 IN/AND
CWP-1189-2022

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-1992-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-1189-2022

On 28.01.2022, the following order was passed:-

“Notice of motion.

*On the asking of the Court, Mr. Dinesh Goyal,
Senior Standing Counsel, accepts notice on behalf of the
respondents. He prays for time to seek necessary
instructions.*

It is Mr. Kapoor's contention that an interim order

*has to be passed in CWP No.1276 of 2022.
Notice regarding stay as well.
Adjourned to 08.02.2022.
To be heard along with CWP No.1252 of 2022.
A photocopy of this order be placed on the file of
other connected case.”*

Today, learned counsel for the petitioner has stated that reasons for reopening have been supplied to the petitioner but he had also made a prayer that a copy of the approval granted by the Commissioner of Income Tax be also supplied.

Mr. Goyal has very fairly stated that this copy can also be supplied.

In the circumstances, this petition is disposed of with a direction to the respondents to supply a copy of the approval granted by the Commissioner of Income Tax within a period of ten days and thereafter, the petitioner would take its remedy in accordance with law.

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
adhikari

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