

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CM-2127-CWP-2022 IN/AND
CWP-1252-2022

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-2127-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-1252-2022

On 24.01.2022, the following order was passed:-

“Inter alia contends that in spite of repeated requests for supply of reasons recorded for reopening of assessment, it has not been acceded to by the respondents.

Notice of motion.

Mr. Dinesh Goyal, Senior Standing Counsel for

the respondents having advance copy of the petition(s) accepts notice, on the asking of the Court. He prays for time to seek necessary instructions.

List on 08.02.2022.

Photocopy of this order be placed on the file of 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