

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

CWP-1118-2022

Date of decision: 04.02.2022

M/s. Sunmarg Exmi Pvt. Ltd.

.... Petitioner

Versus

Union of India and others

.... Respondents

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

Present: Mr. K.L. Goyal, Senior Advocate with
Mr. Rishab Singla, Advocate
for the petitioner.

(Through Video Conferencing)

AJAY TEWARI, J (ORAL)

By this petition, the petitioner has prayed that it was entitled to pay tax at lower rate, but due to the pandemic, form 10-IC was not filed along with the return.

2. In the circumstances, the petitioner moved representation dated 20.11.2021 (Annexure P-5) to condone the delay in filing the form and to grant the benefit of the lower tax rate, which was otherwise available to the petitioner, but the said representation has not yet been decided.

3. Notice of motion.

4. On the asking of the Court, Mr. Tajender Joshi, Senior Standing Counsel, appears and accepts notice on behalf of the respondents and states that during this time period, the assessment has been framed.

5. Learned senior counsel for the petitioner has countered this by stating that as regards the assessment, he would take up his remedy, but in any case his statutory representation has to be decided.

6. We find it to be a fair request and consequently dispose of this writ petition with a direction to the competent authority to decide the said representation, in accordance with law within a period of two months from the date of receipt of certified copy of this order.

**(AJAY TEWARI)
JUDGE**

**(PANKAJ JAIN)
JUDGE**

04.02.2022

Dinesh

Whether speaking/reasoned : Yes

Whether Reportable : No