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

CWP-18228-2021 (O&M)
Date of Decision: November 14, 2022

Chhotu Ram Kisan Shiksha Samiti …Petitioner

Versus

Central Board of Direct Taxes and others …Respondents

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE DEEPAK GUPTA

Present:- Mr. Nikhil Goyal and Mr. Rana Gurtej Singh, Advocates for the petitioner.

Mr. Vaibhav Gupta, Jr. Standing counsel for Income Tax Department-respondent.

TEJINDER SINGH DHINDSA, J.(Oral)

CM-17842-CWP-2022

Prayer in the application is to place on record the scanned copy of the reply dated 13.01.2020 in response to notice under Section 221(1) of the Income Tax Act, 1961.

Notice in the application.

Mr. Vaibhav Gupta, Advocate, who is present in Court, accepts notice.

A complete copy of the application along with accompanying Annexure P-8 has been furnished to him.

Counsel for the respondent raises an objection as regards the authenticity of the documents sought to be placed on record.

Be that as it may, the application is allowed.

The accompanying document is taken on record as Annexure P-8.

Application disposed of.

SARITA RANI
2022.11.15 18:29
I attest to the accuracy and integrity of this document/order

Main case

As per averments made in the petition, pertaining to assessment year 2017-18, the third respondent i.e. Income Tax Officer, Ward-1, Jind concluded the assessment of the petitioner-society vide order dated 13.11.2019 (Annexure P-5) raising demand of ₹42,88,091/-. A notice of demand as regards such assessment was served upon the petitioner on 22.11.2019. Copy of the assessment order as also notice of demand under Section 156 of the Income Tax Act stand appended as Annexure P-5 along with the petition.

Petitioner filed an appeal dated 22.12.2019 under Section 246-A of the Income Tax Act before the Commissioner of Income Tax (Appeals).

The primary prayer raised in the instant petition that such statutory appeal is still pending consideration and has not been decided.

Mr. Vaibhav Gupta, counsel for the respondent makes a statement that the appeal dated 22.12.2019 (Annexure P-6) would be decided on merits and in accordance with law within a period of six weeks from today.

Statement is accepted.

Further, we find that even though there is no specific prayer as regards the action of the respondent-department in having made recovery and having directly transferred ₹39,92,422/- from the account of the petitioner-society maintained in Central Bank of India, Jind, yet there is a prayer in the petition for issuance of mandamus to refund such recovery.

Even in such regard, learned counsel for the respondent submits that an application dated 19.10.2020 (Annexure P-15) has been filed by the petitioner-society to the Commissioner of Income Tax, Rohtak pertaining to such recovery and direct transfer from the account maintained by the petitioner-society.

Counsel for the respondent submits that such application dated 19.10.2020 (Annexure P-15) would be treated as an application of review of the orders/action that has been passed by the assessing authority and such application would also be dealt with on merits within a period of four weeks.

Even such statement is accepted.

No further directions are required to be passed.

Writ petition is disposed of.

It is clarified that we have not examined the issue on merits.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK GUPTA)
JUDGE

November 14, 2022
sarita

Whether reasoned/speaking: Yes/No
Whether reportable: Yes/No