

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

**CWP-17847-2022 (O&M)
Date of Decision:17.08.2022**

Ranvir Singh Lamba

.....Petitioner

Versus

Union of India and others

.....Respondents

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

Present:- Mr. H.S. Kasan, Advocate for the petitioner.

TEJINDER SINGH DHINDSA J.(Oral)

Instant petition has been filed assailing a notice dated 29.07.2022
(Annexure P-1) issued under Section 148 of the Income Tax Act 1961.

Further challenge is to the proceedings under Section 148-A
(D) that have been initiated.

On a specific query having been put to the counsel, it stands
conceded that a remedy of appeal would be available to the petitioner at
the stage of any assessment order that may be passed pursuant to the
impugned proceedings.

In view thereof no interference at this stage is warranted.

Petition is disposed of.

Needless to observe that at the stage of passing of the assessment
order and if the petitioner is aggrieved of the same, he is at liberty to

avail of the statutory remedy of the appeal in accordance with law.

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

17.08.2022

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