126 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

COCP-1733-2022
Date of Decision :01.09.2022

AWP Assistance (India) Pvt. Ltd. …Petitioner

versus

Virendra Singh Dhanda ….Respondent

Coram : Hon'ble Mr. Justice B.S. Walia

Present : Mr.Shvetanshu Goel, Advocate for the petitioner.

Mr. Tajender Joshi, Sr. Standing Counsel with
Mr. Vikram Bali, Junior Standing Counsel for the respondent.

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B.S. Walia, J. (Oral)

1. Prayer in the petition is for initiating proceedings against the respondent for intentional and willful defiance of order, Annexure P-1, dated 30.05.2022 in CWP-9442-2022.

2. A perusal of order Annexure P-1 dated 30.05.2022 reveals that CWP-9442-2022 was disposed of by directing the Assessing Officer concerned, i.e.respondent herein, to pass a separate order within two weeks, determining the statutory interest payable to the assessee/petitioner in terms of Section 244 (A) of the Income Tax Act, 1961 but needful has not been done till date.

3. Learned Senior Counsel assisted by Mr. Vikram Bali, Advocate for the Income Tax Department has placed on record copy of screen shot of portal of the Income Tax Department showing assessment order having been passed determining the statutory interest payable to the assessee/petitioner in terms of Section 244(A) of the Income Tax Act,

1961. The same is taken on record. Copy thereof supplied to learned counsel for the petitioner.

4. Learned Senior counsel assisted by Junior counsel further states that the assessment order determining the statutory interest as directed to be passed in terms of order Annexure P-1 in CWP No.9442 of 2022 has also been uploaded.

5. In view of the position noted above, the instant petition is *disposed of*as not calling for any action against the respondent under the Contempt of Courts Act, 1971 while leaving it open to the petitioner to avail his remedy qua the assessment order in accordance with law if so advised.

(B.S. Walia)
Judge

01.09.2022
ps

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