IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-24295-2022 (O&M)
Date of Decision:09.11.2022

AWP Assistance India Pvt. Ltd. ... Petitioner

Versus

Assistant Commissioner of Income Tax & others ... Respondents

CORAM:- HON'BLE MR.JUSTICE TEJINDER SINGH DHINDSA.
HON'BLE MR. JUSTICE SANJIV BERRY.

Present: Mr. Manuj Sabharwal, Advocate for the petitioner.

...

TEJINDER SINGH DHINDSA, J. (ORAL).

Challenge in the instant petition is to the order dated 22.09.2022 (Annexure P-1) issued under Section 143 (1) of the Income Tax Act, 1961 pertaining to the assessment year 2021-22.

At the very outset and on a query having been put, counsel would concede that the assessee would have a statutory remedy of appeal available against the impugned order dated 22.09.2022.

Counsel seeks withdrawal of the writ petition with liberty to avail of the remedy of appeal by raising all such grounds as may be available in accordance with law.

In the light of such prayer and submissions, writ petition is disposed of as withdrawn with liberty as prayed for.

Suffice it to observe that since the writ petition has been filed on 14.10.2022 without any delay, in the eventuality of an appeal being filed, we would expect the Appellate Authority to take up the appeal and adjudicate the same on merits.

Disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(SANJIV BERRY)
JUDGE

09.11.2022
harjeet

i) Whether speaking/reasoned? Yes/No

ii) Whether reportable? Yes/No