

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

**COCP-3594-2012 (O&M)
Date of decision: 05.05.2023**

Roop Chand and ors.

... Petitioners

Vs.

Zorawar Singh Kaler and anr.

.. Respondents

CORAM: HON'BLE MR. JUSTICE ARVIND SINGH SANGWAN

Present: Mr. Sanjiv Gupta, Advocate for the petitioners.

Mr. Yogesh Putney, Advocate for respondent No.1.

Mr. Pawan Kumar Longia, DAG, Haryana.

ARVIND SINGH SANGWAN, J. (ORAL)

Learned counsel for the petitioners has referred to direction No.4 of the judgment of the Hon'ble Supreme Court passed in Civil Appeal No.15041 of 2017 arising out of SLP (C) No.28069 of 2010 titled as Union of India and others Vs. Hari Singh and others, decided on 15.09.2017, to submit that while disposing of SLP, two months' time was given for the purpose of assessment and submits that this petition may be disposed of with liberty to the petitioners to approach the Income Tax Authorities within a period of two months, for the purpose of refund of TDS.

Ordered accordingly.

In case the claim/return/assessment is prayed for, same will be decided on merits without raising any objection regarding limitation.

**[ARVIND SINGH SANGWAN]
JUDGE**

05.05.2023
vishnu

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No