

IN THE PUNJAB AND HARYANA HIGH COURT AT
CHANDIGARH

216

CWP-3350-2021
Date of Decision: 14.07.2023

BALWANT RAI AND ANR

... Petitioners

VERSUS

CHIEF COMMISSIONER OF INCOME TAX AND ANR

... Respondents

CORAM: HON'BLE MR. JUSTICE VINOD S. BHARDWAJ.

Present: Ms. Gitanjali Chhabra, Advocate
for the petitioners.

Mr. Vaibhav Gupta, Standing counsel
for respondent No.1.

VINOD S. BHARDWAJ, J. (ORAL)

The present petition has been filed for seeking issuance of directions to the respondents to issue Registration Certificate as Valuer of Immovable Property under Section 34-AB of the Wealth Tax Act, 1957 read with Rule 8-A of the Wealth Tax Rules, 1957 keeping in view the notification dated 26.05.1977 of Government of India.

Counsel for respondent No.1 has handed over today in Court a communication dated 02.02.2021 with respect to petitioner No.1 and another communication dated 25.03.2021 with respect to the petitioner No.2, as per which the requisite registration has already been done. He thus contends that the present petition has become infructuous.

Learned counsel for the petitioner does not dispute the same, however, she submits that the order gives rise to a fresh grievance of the petitioners.

If that is so, the petitioners would be at liberty to impugn the said order/communication in accordance with law by way of an appropriate petition.

Disposed of with the liberty as aforesaid.

JULY 14, 2023
rajender

(VINOD S. BHARDWAJ)
JUDGE

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No