

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-5177-2023
Date of Decision:-17.03.2023

Kailash Chander HUF.....Petitioner

vs.

Union of India and others.....Respondents

**CORAM:- HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present:- Mr. Sandeep Goyal, Advocate and
Mr. Rishabh Singla, Advocate
for the petitioner

Ritu Bahri, J. (Oral)

The present petition is for quashing of notice dated 24.03.2022 (P-3), order dated 01.04.2022 (P-5) and notice dated 01.04.2022 (P-6).

Issue notice of motion.

On asking of the Court, Ms. Gauri Neo Rampal, Sr. Standing counsel for the respondents accepts notice on behalf of the respondents.

As per learned counsel for the respondents, notice dated 24.03.2022 and 01.04.2022 (P-6) may have been wrongly issued to the petitioner from Fatehabad.

On the other hand, learned counsel for the petitioner has informed the Court that the petitioner is a resident of Bhiwani and the PAN is also registered in Bhiwani.

Learned counsel for the respondent, at this stage, submits that this mistake/situation can be corrected by transferring the jurisdiction from Fatehabad to Bhiwani, keeping in view Section 127 of the Income Tax Act, 1961 as

Keeping in view the fact that the petitioner is resident of Bhiwani, the present petition stands allowed and notices dated 24.03.2022

(P-3) and 01.04.2022 (P-6) are set aside. However, a liberty is granted to the appropriate officer at Bhiwani to initiate proceedings afresh, as per law, if so advised.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

17.03.2023
Sonia Puri/G Arora

<i>Whether speaking/reasoned</i>	: Yes/No
<i>Whether reportable</i>	: Yes/No