IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-7724-2023
Date of Decision:-09.05.2023

Asha Kahlon ....Petitioner

Vs.

Principal Commissioner of Income Tax and ors. ....Respondents

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

Present:- Mr. Alok Mittal, Advocate
for the petitioner.

Mr. Saurabh Kapoor, Sr. Standing counsel
For the respondents.

Ritu Bahri, J. (Oral)

The present petition is for quashing order dated 02.04.2022 (P-7), notice dated 02.04.2022 and 30.03.2023 (P-8 and P-10 respectively) issued by the respondents.

At the very outset, it is not disputed by learned counsel for the respondents that the impugned order has been passed without considering the reply filed by the petitioner on 29.03.2022 (P-5) whereby the petitioner has given correct clarification in the reply. This reply was already on the income tax portal. In the impugned order, it has been stated that the assessee was required to furnish reply.

Keeping in view the fact that the reply of the petitioner was already on income tax portal, the present petition is allowed and order dated 02.04.2022 (P-7), notice dated 02.04.2022 and 30.03.2023 (P-8 and P-10 respectively) are set aside, However, a liberty is granted to the respondent to initiate fresh proceedings against the petitioner after considering the reply filed by the petitioner, in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

09.05.2023
G Arora

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