HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-11352-2019
Date of decision:18.01.2023

Achiever Builders Private Limited ....Petitioner

V/s.

Central Board of Direct Taxes and others ....Respondents

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

Present: Mr. Pankaj Jain, Senior Advocate with
Mr. Sachin Bhardwaj, Advocate and
Ms. Divya Suri, Advocate
for the petitioner.

Ms. Pridhi Jaswinder Sandhu,
Senior Standing Counsel for
the respondents.

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Ritu Bahri, J. (Oral).

The petitioner is seeking quashing of Revision Order under Section 263 of the Income Tax Act, 1961 dated 27.03.2019 (Annexure P-17).

In the present case, notice of motion was issued on 29.05.2019 and this writ petition was to heard alongwith CWP-32201-2018 and interim relief as no final order will be passed by the Assessing Authority as passed in CWP-32201-2018 vide order dated 21.12.2018 was given. CWP-32201-2018 was disposed of on 07.02.2020 keeping in view the jurisdiction of case was transferred to Delhi. In CWP-32201-2018, learned counsel for the respondents submitted that objections to notice under Section 148 of the Income Tax Act, 1961 had to be first decided by the Assessing Officer before proceeding further in the matter.

Learned counsel for the petitioner has informed that pursuant to order dated 07.02.2020, final assessment order has been passed and that order has already been challenged by way of filing appeal before the Income Tax Tribunal.

In the present case, the petitioner has challenged Revision Order under Section 263 of the Income Tax Act, 1961 dated 27.03.2019 (Annexure P-17) passed by the Principal Commissioner of Income Tax. The petitioner had an alternate remedy to file appeal before the Income Tax Tribunal against the order dated 27.03.2019 (Annexure P-17).

Since CWP-32201-2018 has already been disposed of on 07.02.2020, the present writ petition is disposed of by giving liberty to the petitioner to file appeal against the order dated 27.03.2019 (Annexure P-17) before the Income Tax Tribunal and since the interim proceedings were stayed, he can file application for condonation of delay as well.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

18.01.2023
Divyanshi

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