

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

**CWP No.9697 of 2023 (O&M)
Date of decision: 11.05.2023**

Vikram Bhatia

.....Petitioner

Versus

Principal Commissioner of Income Tax, Amritsar-1 and another

....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, Senior Standing Counsel,
for the respondents.

Ritu Bahri, J.

Petitioner is seeking quashing of the impugned order dated 31.03.2022 (Annexure P-5) and notice dated 02.04.2022 (Annexure P-6).

Learned State counsel, on instructions, informs that while passing the impugned order dated 31.03.2022 (Annexure P-5), reply/objections dated 24.03.2022 (Annexure P-3) filed by the petitioner had not been considered.

In view of the said fact, this Court is of the view that there is no need to get reply from the respondents.

Accordingly, the impugned order dated 31.03.2022 (Annexure P-5) and notice dated 02.04.2022 (Annexure P-6) are set aside and the matter is remanded to the Income Tax Officer, Ward 1 (1), Amritsar-respondent

No.2 to pass a fresh order after considering the reply dated 24.03.2022
(Annexure P-3) of the petitioner, in accordance with law.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

11.05.2023
ajp

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