IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

254 **CWP-20467-2023**
Date of decision: 12.10.2023

Balaji Institute of Health and Medical Education Society **…Petitioner**

Versus

Income Tax Officer & ors. **…Respondents**

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MR. JUSTICE ALOK JAIN

Present : Mr. Nikhil Goyal, Advocate,
for the petitioner.

Ms. Gauri Neo Rampal Opal, Senior Standing Counsel
for the respondents.

RITU BAHRI, J. (Oral)

Prayer in present petition under Articles 226/227 of the Constitution of India is for issuance of the writ in the nature of certiorari for quashing the notice dated 21.08.2023 (Annexure P-6) issued by respondent No.3, order under Section 148 A (d) of the Income Tax Act, 1961 (for short 'the Act') dated 29.03.2023 (Annexure P-3) and consequential notice under Section 148 of the Act dated 29.03.2023 (Annexure P-4) issued by respondent No.1 and the consequential re-assessment proceedings for assessment year 2016-2017 being devoid of jurisdiction under Sections 148A, 149 (1) (b) and 151 A of the Act.

Learned counsel for the respondents, on instructions from Mr. Pawan Kumar Sharma, Income Tax Officer, Bhiwani, has informed that the amount deposited by the petitioner was Rs.43,70,000/-, which is wrongly recorded in order dated 29.03.2023 (Annexure P-3) as Rs.87,40,000/-. This fact has been verified that this amount is below Rs.50,00,000/-.

Keeping in view the above, no proceedings can be initiated if the amount is below Rs.50,00,000/- under Section 149 (1) (b) of the Act. Therefore, in view of the information given by the respondents, this petition is allowed and Annexures P-3, P-4 and P-6 are hereby set aside.

(RITU BAHRI)
JUDGE

12.10.2023
monika

(ALOK JAIN)
JUDGE

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