

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

123

2023:PHHC:135997-DB
CWP-21609-2023
Date of Decision: 18.10.2023

Arun Sharma

.....Petitioner(s)

Versus

Income Tax Officer, Yamuna Nagar and others

....Respondent(s)

**CORAM: HON'BLE MR. JUSTICE G.S.SANDHAWALIA
HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN**

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

Mr. Yogesh Putney, Sr. Standing Counsel,
for respondent Nos.1 to 3.

Mr. Tejinder Singh, Advocate, for respondent No.4.

G.S.SANDHAWALIA, J. (Oral)

1. Counsel for the petitioner only presses the alternative relief for decision of appeal dated 18.01.2020 (Annexure P-5) filed by M/s. Shree Dev Industries within a time bound manner as more than 3-1/2 years are stated to have expired. It is submitted that the relief sought for effecting the recovery against the petitioner, who is stated to be a partner of the said firm, has been rendered infructuous since the respondent-authorities have debited the account and the recovery of the 20% of the amount has been done.
2. In such circumstances, we are of the considered opinion that the request made is genuine.
3. Accordingly, we dispose of the writ petition with directions to the respondent No.3 to decide the appeal (Annexure P-5) within a period of 4 months from the date of receipt of certified copy of the order. Needless to say that the bank accounts which are attached shall be de-attached on the request made at the earliest and further recovery be not made till the decision of the appeal.

(G.S. SANDHAWALIA)
JUDGE

18.10.2023

shivani

Whether reasoned/speaking

Whether reportable

(HARPREET KAUR JEEWAN)
JUDGE

Yes

No