

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH
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2024:PHHC:033200-DB
CWP-19267-1996

Date of Decision:- 07.03.2024

M/s Roxy Industrial Corporation

...Petitioner

Vs.

Union of India and others

...Respondents

CORAM:- HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS.JUSTICE SUDEEPTI SHARMA

Present: Mr.Mohit Bassi, Advocate for
Mr.Sandeep Goyal, Advocate for the petitioner.
Mr.Saurabh Kapoor, Senior Standing Counsel
for the respondents.

SANJEEV PRAKASH SHARMA, J. (Oral)

Learned counsel for the petitioner states that he has no instructions. Even otherwise, the Court finds that the petitioner by way of this writ petition had prayed for quashing of the order dated 31.10.1996 (Annexure P-10) passed under Section 245 of the I.T. Act, 1965, whereby the Settlement Commission-respondent No.2 has determined the total income of the petitioner for the assessment years 1990-91 to 1993-1994 keeping in view the provisions as contained under Section 245 of the IT Act.

This Court does not find any further question of law which requires to be adjudicated in respect to the present petition. This Court also finds that at the time of admission of the writ petition, the question of law or question of fact was determined to be adjudicated.

Since the settlement proceedings have attained finality and the persons were directed to deposit the amount in question accordingly, we have no further hesitation to decide this case, affirming the orders passed by the Settlement Commission. The writ petition is accordingly, dismissed.

(SANJEEV PRAKASH SHARMA)
JUDGE

07.03.2024
sd

(SUDEEPTI SHARMA)
JUDGE

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