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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-2927-2001(O&M)
Date of Decision: 28.10.2024

Industrial Cables India Ltd. . . . . Petitioner

Vs.

Chief Commissioner of Income Tax North and others . . . . Respondents

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CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH

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Present: Mr. Akshay Bhan, Sr. Advocate with
Mr. Shantanu Bansal, Advocate for the petitioner.

Mr. Yogesh Putney, Sr. Standing Counsel with
Mr. Vaibhav Gupta, Standing Counsel
for respondent No.1.

Mr. Saurabh Kapoor, Sr. Standing Counsel
Ms. Pridhi Sandhu, Jr. Standing Counsel
Ms. Muskaan Gupta, Advocate
for respondents No. 2 and 3.

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<u>**SANJEEV PRAKASH SHARMA, J.(Oral)**</u>

1. Application i.e. CM-11794-CWP-2024 has been filed for placing on record the information/status report dated 25.07.2024, whereby the Chief Commissioner of Income Tax, Amritsar has passed the order in compliance of the order passed by the co-ordinate Bench of this Court on 10.07.2024.

2. It is stated that though on 10.07.2024 the Court passed an order directing the Chief Commissioner of Income Tax, NWR, Chandigarh to pass appropriate orders, however, as the jurisdiction changed and the Chief Commissioner of Income Tax, Amritsar, was seized with the matter and has passed the order.

3. This Court accepts the same as on today and dispose of the present writ petition with liberty to the petitioner to challenge the order passed by the Chief Commissioner of Income Tax, Amritsar dated 08.08.2024, independently of the present proceedings.

4. We make it clear that the order passed by the Chief Commissioner of Income Tax, Amritsar is not amenable to challenge on the ground of competency.

5. With the aforementioned observations, the present writ petition is dismissed as having become infructuous.

6. Pending miscellaneous application(s), if any shall also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

October 28, 2024
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1. Whether speaking/reasoned? ***Yes/No***
2. Whether reportable? ***Yes/No***