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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-5452-2024 (O&M)
Date of Decision: 07.03.2024

USHA GERA ....*Petitioner*

V/s.

INCOME TAX OFFICER, WARD 2(3), FARIDABAD AT AAYAKAR BHAWAN, NEW NGO COMPLEX, FARIDABAD AND OTHERS

........*Respondents*

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

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

Mr. Varun Issar, Senior Standing Counsel for Income Tax for the respondent.

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. The petitioner by way of this Writ Petition has challenged the order dated 04.04.2022 (Annexure P-3) passed under Section 148A(d) of the Income Tax Act, 1961 (for short "the Act") stating that the amount mentioned as cash deposit does not belong to her and the amount specially in the HDFC Bank was in the joint Bank account with her husband, who is a primary account holder of that Bank account. Therefore, it cannot be said that the said amount has been deposited by her.

2. The aspects are required to be examined by the authority while conducting re-assessment proceedings.

3. The prayer of the learned counsel for the petitioner to decide the representation of the petitioner again after passing of the order under Section 148A(d) is found without basis. He may satisfy the Assessing Officer and take up all his submissions therein.

4. No case for interference is made out. Accordingly, this Writ Petition stands ***dismissed***.

5. All pending applications in this case shall stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

March 7, 2024
Ess Kay

[SUDEEPTI SHARMA]
JUDGE

Whether speaking / reasoned	:	*Yes*
Whether Reportable	:	*Yes*