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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-7150-2024 (O&M)
Date of Decision: 22.03.2024

HARMEET SINGH ....*Petitioner*

V/s.

INCOME TAX OFFICER, PATIALA ....*Respondent*

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

Present: Mr. Sunil K. Mukhi, Advocate
for the petitioner.

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. It is noticed that an appeal lies against the assessment order dated 20.02.2024 impugned in this Writ Petition by the petitioner.

2. Learned counsel for the petitioner, however, relies on the order passed by the Hon'ble Supreme Court in the case of ***Red Chilly International Sales.*** Vs. ***Income Tax Officer and Another;*** in Petition(s) for Special Leave to Appeal (C) No.86/2023.

3. We find that the order passed by the Supreme Court relied upon by the petitioner is with reference to the notice issued under Section 148 of the Income Tax Act, 1961 which has been examined independently by the Supreme Court in earlier judgments too. The case before us is against the order passed under Section 144B of the Act, and therefore, the judgments passed by the Supreme Court in ***State of Madhya Pradesh and Another (Supra)***, would have application and the facts of this case are different.

4. Allowing the petitioner to file an appeal, this Writ Petition is dismissed on the ground of efficacious alternative remedy available in view of the judgment passed by Hon'ble Supreme Court in the case of

State of Madhya Pradesh and Another Vs. ***Commercial Engineers and Body Building Company Ltd.***; *2022 SCC Online SC 1425*.

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

[SANJEEV PRAKASH SHARMA]
JUDGE

March 22, 2024
Ess Kay

[SUDEEPTI SHARMA]
JUDGE

Whether speaking / reasoned	:	*Yes*	/	*No*
Whether Reportable	:	*Yes*	/	*No*