

IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

126

CWP-9424-2024

Date of Decision: April 25, 2024

Siraj International Ltd.

.....Petitioner(s)

Vs.

National Faceless Assessment Centre,
Delhi and others

.....Respondent(s)

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

Present: Mr. Alok Mittal, Advocate
for the petitioner(s).

SANJEEV PRAKASH SHARMA.J. (ORAL)

Learned counsel for the petitioner submits that the petitioner had filed CWP No.10751 of 2023 assailing the initiation of the proceedings against him wherein notices have been issued. While it was pending, an assessment order has been passed and he has therefore, filed the writ petition challenging the final assessment.

2. We are of the firm opinion that second writ petition with regard to the same cause of action would not lie, because final order has been passed. In the pending writ petition, the same proceedings are to be examined by this Court, therefore, no fresh writ petition would lie. Therefore, the writ petition is liable to be dismissed. However, it would be left open to the petitioner to take appropriate steps to assail the final assessment order in the pending writ petitions, if so advised.

3. The instant petition is accordingly dismissed.

4. All pending applications, if any, stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

April 25, 2024
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Whether speaking/reasoned:	Speaking
Whether reportable:	Yes / No