138

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-11242-2024 (O&M)
Date of Decision:14.05.2024

POOJA KUMAR ……… *Petitioner*

V/s.

UNION OF INDIA AND OTHERS ……..*Respondents*

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

Present Mr. Sandeep Goyal, Advocate for the petitioner.

***

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the petitioner has raised question relating to the High Pitch Committee.

2. Notice of motion.

3. Mr. Vaibhav Gupta, Advocate accepts notice on behalf of respondents-Income Tax Department.

4. We find that we have already taken a decision on 18.03.2024 in *CWP-6536-2024*, titled as ***M/s. Liberty Shoes Ltd. through Director Shammi Bansal*** Vs. ***Ld. Chairman Central Board of Direct Taxes, North Block, New Delhi and others*** and have held as under:-

> *"A perusal of the aforesaid provisions shows that while examining, the Local Committee has to submit a report when the order is to be treated as High-Pitch assessment or not. The petitioner has already been conveyed vide impugned order dated 02.11.2023 that the Local Committee did find their case to be of High-Pitch assessment. The question of giving an opportunity of hearing to the petitioner by the Local Committee, however, does not arise as there is no such provision laid down in the SOP. In view thereof, the claim of the petitioner that they should have been heard by the Local Committee is without basis. It may be*

noticed that if the revised SOP issued on 23.04.2022, the Director, CBDT has also noticed that the purpose of constitution of Local Committee is to be effectively and efficiently dealt with the genuine grievance of the tax payers and help in supporting environment where the assessment order has been passed in a fair and reasonable manner. It is to be noted that the Local Committee cannot be treated an alternative forum to dispute resolution/proceedings. Thus, an assessee cannot force that his case must be necessarily examined and decided by the Local Committee itself even if the Local Committee reached to the conclusion that it is not a case of High-Pitch assessment.

Having reached to the aforesaid conclusion, we do not find any reason to entertain this writ petition and leave it open to the petitioner to raise all its arguments with regard to challenge the assessment order before the appellate authority.

Writ petition fails and is accordingly, dismissed."

5. In view of the above, the submissions made by the learned counsel for the petitioner is rejected.

6. Learned counsel for the petitioner further submits that the revision application under Section 264 of the Income Tax Act, 1961 (for short 'the Act') has been filed on 17.02.2023 whereafter another copy of the revision petition was filed on 06.05.2023, but the same has not been decided, although Section 264 of the Act provides for deciding the revision application within a period of one year. It is submitted that on account of Section 264A of the Act, the revisional authority is not opening any portal and is not deciding the revision application which has been filed.

7. Learned counsel for the respondent-Income Tax submits that the petitioner should have filed an appeal which he chosen not to avail, but has filed a revision petition and the same would be decided in due course of time.

8. We have heard learned counsel for the parties and found that since one year has been provided for deciding of the revision applications, it is expected from the concerned authorities to take decision. Merely on account of Section 264A of the Act, the authorities cannot shy away from deciding the revision applications which are already before them and without waiting for the opening of portal and deciding the cases virtually, it is expected that the pending revision applications filed by the petitioner be decided physically by giving an opportunity of hearing to the petitioner to appear. The decision be taken by the concerned authorities within **two months** henceforth.

9. The Writ Petition stands disposed off in the aforesaid terms.

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

[SANJEEV PRAKASH SHARMA]
JUDGE

May 14, 2024
Ess Kay

[SUDEEPTI SHARMA]
JUDGE

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