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**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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Date of Decision: 17.07.2024

Ganpati Association**...Petitioner****Versus****Principal Commissioner of Income Tax****...Respondent****CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA****HON'BLE MR. JUSTICE JAGMOHAN BANSAL**

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

Ms. Gauri Neo Rampal, Senior Standing counsel,
for Income Tax Department
(*through Video Conferencing*)

SANJEEV PRAKASH SHARMA, J. (Oral)

1. The petitioner through instant petition under Article 226 of the Constitution of India is seeking setting aside of order dated 29.03.2024 (Annexure P-15) passed by respondent-Principal Commissioner of Income Tax, Rohtak under Section 264 of Income Tax Act, 1961 (for short '**1961 Act**').

2. Learned counsel for the petitioner, at the outset, submits that he would be satisfied, if the revisional authority grants him opportunity of hearing. It is his further submission that while passing the impugned order under Section 264 of 1961 Act, the petitioner was not granted fair opportunity of hearing.



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3. Learned counsel for the respondent-Revenue submits that the same was not required as case of the petitioner was thoroughly examined by the respondent, however, if this Court directs, an opportunity of hearing shall be granted to the petitioner.

4. Keeping in view the above, we decide this petition on the limited question of granting opportunity of hearing while deciding revision petition under Section 264 of 1961 Act. Accordingly, we hold that respondent, while deciding revision petition under Section 264 of 1961 Act, shall provide an opportunity of hearing to the assessee who had moved an application thereto.

5. In view of the above, the present petition stands disposed of on the aforesaid limited point. We set aside order dated 29.03.2024 (Annexure P-15) with a direction to respondent, who after granting an opportunity of hearing to the petitioner, shall decide the same afresh.

(SANJEEV PRAKASH SHARMA)
JUDGE

(JAGMOHAN BANSAL)
JUDGE

17.07.2024*Mohit Kumar*

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No