110

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-29002-2024 (O&M)
Date of Decision: 29.10.2024

ISHMEET KAUR

. . . . Petitioner

Vs.

INCOME TAX OFFICER AND ANOTHER

. . . . Respondents

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CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH

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

Mr. Yogesh Putney, Sr. Standing Counsel for the respondents/Revenue.

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SANJEEV PRAKASH SHARMA, J.(Oral)

1. The proceedings initiated against the petitioner under section 153C of the Income Tax Act, 1961 for the Assessment Year 2017-18 do not require to be interfered by the Court at this stage as there is no illegality found, *prima facie,* in this case.
2. Writ Petition stands dismissed accordingly.
3. The petitioner is always free to take up his objections before the concerned authority and even file an appeal as per the provisions of the Income Tax Act, 1961.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

October 29, 2024
Mohit goyal

1. Whether speaking/reasoned? ***Yes/No***
2. Whether reportable? ***Yes/No***