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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-29576-2024(O&M)
Date of Decision: 07.11.2024

Anand Isher Educational Charitable Trust
Vs.
..... Petitioner

Union of India and others
..... Respondents

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

Present: Mr. Tajender Joshi, Advocate and
Mr. Manpreet Kanda, Advocate for the petitioner.

Mr. Varun Issar, Sr. Standing Counsel
for the respondents/revenue.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Admittedly, the assessee/petitioner has preferred an Appeal against the order of assessment which is pending before the Commissioner of Income Tax (Appeals). Learned counsel for the petitioner has submitted that the issue regarding the notice having been issued Jurisdictional Assessing Officer (JAO) instead of the procedure under the new regime, is a legal issue which has been decided by this Court in CWP-21509-2023 titled as Jasjit Singh Vs. Union of India and Others. Learned counsel for the petitioner, in view thereto, prayed that the present Writ Petition be allowed in the same terms.
2. We find that as the petitioner has already approached the appellate authority where its Appeal is pending, it would not be appropriate for this Court to pass an order relating to the same issue which is before the



concerned Appellate Authority. It is always open to the petitioner to argue its point before the Appellate Authority including the issue with regard to the jurisdiction in view of the judgment passed by this Court.

3. Granting the petitioner the aforesaid liberty, we do not propose to further entertain this Writ Petition and at the same time, we observe that the CIT(Appeals) will take into consideration the judgment passed by this Court in Jasjit Singh (Supra) for deciding the Appeal of the petitioner.

4. The Writ Petition is disposed of in the aforementioned terms.

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

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

November 07, 2024
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1. Whether speaking/reasoned?	Yes/No
2. Whether reportable?	Yes/No