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

**(107)** **CWP-27561-2023**
**Decided on : 18.01.2024**

Cutler Hammer Provident Fund Trust ......Petitioner(s)

Versus

Income Tax Officer, Ward 1(1) Faridabad ......Respondent(s)

**CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA**
**HON'BLE MS.JUSTICE LAPITA BANERJI**

Present:- Mr.Jivesh Malik, Advocate for the petitioner.
Mr.Saurabh Kapoor, Sr.Standing Counsel for the respondent.

**G.S. Sandhawalia, J. (Oral)**

1. Challenge in the present writ petition, filed under Articles 226/227 of the Constitution of India is to the notice issued under Section 221(1) of the Income Tax Act, 1961 dated 31.10.2023 (Annexure P-1) which is for payment of Rs.68,36,180/- for the Assessment Year 2013-14.

2. It has been pleaded in the writ petition itself that the first penalty notice was dated 08.07.2022 (Annexure P-3) which is already subject matter of consideration in CWP-28224-2022 in which pleadings are yet to be completed and apparently the matter is listed for 03.04.2024. In such circumstances, we are of the considered opinion that a second writ petition on the same cause of action would not be maintainable.

3. Faced with this situation, counsel for the petitioner submits that he may be permitted to file an appropriate application for interim relief, as and when the cause of action arises or amend the writ petition to bring within the ambit of challenge to the subsequent notice issued.

4. Writ petition stands disposed of with the afore-said liberty.

**(G.S. SANDHAWALIA)**
**JUDGE**

**(LAPITA BANERJI)**
**JUDGE**

**January 18th, 2024**
*Sailesh*

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