131 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

2024:PHHC:149509-DB

CWP-30896-2024 (O&M)
Date of Decision: 18.11.2024

Harbir Automobiles Pvt. Ltd. …Petitioner

Vs.

Union of India and others …Respondents

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

Present: Mr. Aamandeep Singh Talwar, Advocate for the petitioner.

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SANJEEV PRAKASH SHARMA, J.(Oral)

1. One of the contents raised by learned counsel for the petitioner is that the proceedings could not have been conducted against him under Section 74 of the Income Tax Act, 1961 and the notification issued by the council could not be applied retrospectively.

2. We find that the final order has already been passed by the authorities which is appealable in terms of Section 107 of the Act. A statutory remedy is available to the petitioner. Leaving all the arguments open to be taken up before the Appellate Authority, who is expected to decide the appeal on merits after considering all the relevant record by passing a speaking order, we dismiss the present petition.

3. Granting liberty to the petitioner to file an appeal and raise all arguments therein, the writ petition is dismissed on the ground of alternate efficacious statutory remedy available to the petitioner. If any such appeal is filed, the same shall be decided expeditiously.

4. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

18.11.2024
rajesh

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