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IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

CWP-31484-2024  
Decided on : 22.11.2024

Nectar Lifesciences Ltd.

. . . Petitioner(s)

Versus

Deputy Commissioner of Income Tax,  
Chandigarh and another

. . . Respondent(s)

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

PRESENT: Ms. Radhika Suri, Sr. Advocate with  
Mr. Abhinav Narang, Advocate  
for the petitioner(s).

Mr. Yogesh Putney, Sr. standing Counsel with  
Mr. Vaibhav Gupta, Standing Counsel  
for the respondent(s) – revenue.

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SANJEEV PRAKASH SHARMA, J. (Oral)

Learned Senior counsel for the petitioner submits that the petitioner has raised objections relating to the initiation of the proceedings on the ground that the statements which have been recorded of the other persons, would have no relation to the petitioner.

The said objections and the other objections have been raised by the petitioner, deserve to be taken into consideration with reference to the provisions of the Income Tax Act by the concerned authority, and we deem it appropriate to dispose of this writ petition with direction to the respondents to consider and examine the objections raised by the petitioner and pass a



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speaking order expeditiously, preferably, within a period of eight weeks.

The writ petition stands disposed of.

Misc. application(s), if any, also stands disposed of.

(SANJEEV PRAKASH SHARMA)  
JUDGE

(SANJAY VASHISTH)  
JUDGE

November 22, 2024  
*J.Ram*

*Whether speaking/reasoned:*      *Yes/No*  
*Whether Reportable:*                *Yes/No*