



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

**CWP-4360-2002 (O&M)
Date of Decision: 03.11.2025**

M/s Grand Windsor Resorts Limited

...Petitioner

Versus

Union of India and Others

...Respondents

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN**

Present:- Mr. Ishwinder Pal Singh, Advocate for
Mr. Alok Mittal, Advocate
for the petitioner.

Mr. Varun Issar, Senior Standing Counsel
for the respondent-Income Tax Department.

JAGMOHAN BANSAL, J. (ORAL)

1. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside of orders dated 31.01.2002 (Annexure P-2), 12.02.2002 (Annexure P-4) and 07.03.2002 (Annexure P-7) and all consequential proceedings.

2. The petitioner was primarily aggrieved from initiation of assessment proceedings. The respondent issued summons and thereafter initiated investigation. The petitioner claimed that it has duly complied with summons and respondent has no territorial jurisdiction to conduct investigation and make assessment. On 19.03.2002 while issuing notice of motion, further proceedings were stayed. The petition was admitted vide order dated 23.01.2003 and it was made clear that interim order will not affect regular assessment.

3. Learned counsel representing the petitioner submits that respondent-department has made assessment. The petition has rendered infructuous.
4. Learned counsel representing the respondent has not disputed the factual and legal position.
5. ***Disposed of*** as having been rendered infructuous.
6. Pending application(s), if any, shall also stand disposed of.

(JAGMOHAN BANSAL)

JUDGE

(HARPREET KAUR JEEWAN)

JUDGE

03.11.2025

Prince Chawla

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No