151 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

2025:PHHC:019038-DB

CWP-1897-2025 (O&M)
Date of Decision: 10.02.2025

M/s Macro Nirman Private Limited …Petitioner

Vs.

State Of Haryana and another …Respondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA

Present: Mr. Siddarth Malhotra, Advocate for the petitioner.

Ms. Mamta Singla Talwar, Addl. AG, Haryana.

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<u>SANJEEV PRAKASH SHARMA, J. (Oral)</u>

1. An affidavit has been filed on behalf of the respondents stating that the tax payer filed reply to the show cause notice on 07.12.2023 but the reply could not be considered on account of work pressure and oversight and an order was passed on 27.12.2023.

Learned counsel submits that the petitioner could have filed an appeal also under Section 107 of the Income Tax Act, 1961, and take up these aspects. However, instead of pressing the said argument, she fairly states that the petitioner would be given an opportunity of hearing and the matter may be remanded.

2. Learned counsel for the petitioner states that he has no objection to the same.

3. In view of above, we set aside the order of demand dated 27.12.2023 issued under DRC-07 and direct the authority to take a fresh

decision after considering the reply and also giving an opportunity of hearing to the petitioner, within 15 days henceforth. The petitioner would present himself on 19.02.2025, before the officer concerned. A speaking order shall be passed and if the petitioner is still aggrieved, he would always be free to take up the proceedings, in accordance with law.

4. The writ petition is allowed in the aforesaid terms.

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

(SANJEEV PRAKASH SHARMA)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

10.02.2025
rajesh

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