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2025:PHHC:036359-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-3534-2025 (O&M)
Date of Decision: 18.03.2025

RESERVE BANK STAFF COOPERATIVE USET/C SOCIETY LIMITED

...... Petitioner(s)

Versus

NATIONAL E ASSESSMENT CENTRE

..... Respondent(s)

CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE ALOK JAIN

Present: Mr. Maninder Arora, Advocate,
Mr. Harmeet Singh, Advocate and
Mr. Nayan Jain, Advocate
for petitioner.

Mr. Yogesh Putney, Senior Standing Counsel and
Mr. Vaibhav Gupta, Advocate
for respondent-Income Tax Department.

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LISA GILL, J.

1. Prayer in this writ petition is for quashing notice dated 21.03.2022 (Annexure P-1) issued under Section 148-A(b) of the Income Tax Act, 1961 (for short IT Act), order dated 01.04.2022 (Annexure P-3) issued under Section 148A(d) of IT Act, notice dated 01.04.2022 (Annexure P-4) issued under Section 148 of IT Act as well as various notices dated 15.06.2023, 10.07.2023, 11.10.2023 and 10.02.2024 (Annexure P-6) issued under Section 142 (1) of IT Act besides re-assessment order dated 13.03.2024 (Annexure P-8) and consequential demand notice dated 13.03.2024 (Annexure P-9).

2. Learned counsel for respondent, on advance notice, points out that assessment order has also been passed on 13.03.2024 (Annexure P-8) and petitioner - assessee has also preferred an appeal (Annexure P-10), challenging the same. Said appeal is pending adjudication, therefore, present writ petition is not maintainable.

3. Learned counsel for petitioner at this stage submits that petitioner be afforded liberty to take up all available pleas including the grounds in this writ petition, before appellate authority in the pending appeal.

4. Keeping in view the limited prayer addressed, this writ petition is disposed of, without expression of any opinion on the merits of the matter, with liberty to petitioner to take up all available pleas including the grounds as raised in present writ petition before the appellate authority.

(LISA GILL)
JUDGE

(ALOK JAIN)
JUDGE

18.03.2025
Sunil

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No