IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-8913-2022(O&M)
Date of decision: 03.02.2025

Mukesh Mittal

… Petitioner

Versus

Income-Tax Officer Ward-I, Kaithal and others

… Respondents

CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. S. Vasudevan, Adocate,
Mr. Karanjot, and Mr. Tanmay Bhatnagar, Advocates,
for the petitioner.

Ms. Gauri Neo Rampal, Sr. Standing Counsel,
for the respondents.
(Through Hybrid Mode)
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ARUN PALLI, J. (Oral)

The petitioner (Mukesh Mittal) has prayed for the following substantive relief:

> **"A writ of certiorari or a writ in the nature of certiorari or any other writ/order/direction thereof for quashing/setting aside the impugned order under Section 147 read with Section 144 and Section 144B of the Act (Annexure P-1), dated 30.03.2022 the notice of demand under Section 156 of the Act (Annexure P-1) and the notice under Section 274 read with 271(1)(c) of the Act (Annexure P2) all dated 30.03.2022 for the assessment year 2015-16 passed by the respondent No.2."**

With reference to the averments set out in paragraph 24 of the petition, learned Senior Standing Counsel appearing for the respondents submits that against the order(s) being assailed, the petitioner has a statutory remedy by way of appeal under Section 246A of the Income Tax Act, 1961, and therefore, he ought to have filed an appeal in the first instance.

Having argued the matter at some length, learned counsel for the petitioner submits that he be permitted to withdraw the petition so as to enable the petitioner to prefer an appeal in terms of Section 246-A of the Income Tax Act, 1961.

In response, learned Senior Standing Counsel for the respondents submits that, in the event, any such appeal is filed by the petitioner, the same shall be taken cognizance and dealt with in accordance with law, and the necessary orders shall be passed as expeditiously as possible.

In the wake of the position sketched out above, as also the statements made by learned counsel for the parties, the petition is accordingly disposed of.

(Arun Palli)
Judge

(Sudeepti Sharma)
Judge

03.02.2025
Rajan

Whether speaking / reasoned: YES/NO
Whether Reportable: YES/NO