202 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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CWP-7208-2003 (O&M)
Date of Decision: 28.10.2025

Bis Ram Now Deceased Through LRs.

...Petitioner

Versus

The Commissioner of Income Tax, Faridabad and Another

...Respondents

CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE PARMOD GOYAL

Present:- Mr. Ishwinderpal Singh, Advocate
for the petitioner.

Ms. Pridhi Sandhu, Standing Counsel
for the respondents.

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<u>JAGMOHAN BANSAL, J. (ORAL)</u>

1. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside of order dated 07.03.2003 whereby Commissioner of Income Tax, Faridabad has rejected its application under Section 264 of Income Tax Act, 1961 (for short ‘IT Act’) for the assessment years 1994-1995 to 1998-1999.

2. From the perusal of impugned order dated 07.03.2003, it is evident that Commissioner of Income Tax has rejected application of the petitioner on the ground of maintainability. The respondent has formed an opinion that intimation under Section 143 (1) of IT Act cannot be said to be an order, thus, power under Section 264 of IT Act cannot be invoked.

3. On being confronted with order dated 06.08.2001 passed by Chief Commissioner of Income Tax, Panchkula for the assessment years

1991-1992 to 1998-1999, learned counsel representing the respondents expressed her inability to controvert that matter needs to be reconsidered in the light of order dated 06.08.2001 as well as circular dated 09.02.2001 issued by Commissioner, Rohtak to the effect that compensation and interest thereon would be considered income of the year of receipt.

4. Learned counsel representing the petitioner agrees to aforesaid arrangement.

5. In the wake of statement of both sides, the petition stands ***disposed of*** with a direction to Commissioner of Income Tax, Faridabad to reconsider case of petitioner in the light of order dated 06.08.2001 (Annexure P-26) as well as instructions issued by authorities.

6. Let the needful be done within three months from today.

7. If the petitioner has not filed application seeking waiver for the assessment years in question, he would move an appropriate application within four weeks from today.

8. Pending application(s), if any, shall also stand disposed of.

(JAGMOHAN BANSAL)
JUDGE

(PARMOD GOYAL)
JUDGE

28.10.2025
Prince Chawla

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