



**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

137

CWP-13867-2025

Date of Decision: May 15, 2025

Dalhousie Public School Educational Society

.....Petitioner(s)

Vs.

Union of India and others

.....Respondent(s)

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Ms. Vibhooti Malhotra, Advocate;
Ms. Vidhi Malhotra, Advocate and
Mr. Vardaan Malhotra, Advocate
for the petitioner(s).

Mr. Varun Issar, Sr. Standing Counsel with
Ms. Pridi Sandhu, Sr. Standing counsel
for the respondent.

LISA GILL J. (ORAL)

1. Prayer in this writ petition is for quashing Enquiry Letter dated 29.01.2025 and Rejection Order dated 17.03.2025 (Annexures P-1 & P-2), passed by respondent No.3-learned Assistant Commissioner of Income Tax (Exemptions), Circle 1, Chandigarh.
2. Concededly, petitioner has an efficacious remedy of appeal under Section 246-A of the Income Tax Act. In view thereof, we do not find any ground to cause interference at this stage.
3. Faced with the above, learned counsel for petitioner submits that petitioner would file an appeal but a direction be issued to the respondents to decide the appeal in a time bound expeditious manner, keeping in view the fact



that petitioner is an Educational Institution and it is a huge amount of refund which is involved.

4. Keeping in view the facts as above, this Writ Petition is disposed of with liberty to petitioner to avail the remedy of appeal available to it, in accordance with law. We are sanguine that matter would be decided expeditiously by the competent authority and definitely within a period of one year as stipulated in the Statute. The authority would remain cognizant of difficulties, which might be faced by an Educational Institution in this situation. There is no expression of opinion on the merits of the matter.

5. Pending application(s), is/are disposed of.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

May 15, 2025
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Whether speaking/reasoned:	Yes / No
Whether reportable	Yes / No