2025:PHHC:118236-DB

140 **IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

**CWP-25941-2025**
**Date of Decision: September 02, 2025**

**STALWART ALLOYS INDIA LTD** ..... Petitioner

**Versus**

**UNION OF INDIA AND OTHERS** ..... Respondents

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL**
**HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present: Mr. Sanjay Bansal, Senior Advocate with
Mr. Gurdeep Singh, Advocate for the petitioner.

Ms. Gauri Neo Rampal, Sr. Standing Counsel (through VC) with
Ms. V. Vedika Rao, Advocate for respondent No. 2.

Mr. Yogesh Putney, Sr. Standing Counsel with
Mr. Vidul Kapoor, Jr. Standing Counsel for respondent No.3.

Mr. Varun Issar, Sr. Standing Counsel for respondents No. 4 and 5.

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**<u>LISA GILL, J.</u>**

1. Prayer in this writ petition is for setting aside notice dated 21.06.2025 issued under Section 143(2) of Income Tax Act, 1961 (for short – 'the Act') by Assistant Commissioner/Deputy Commissioner of Income Tax (International Taxation), Circle 1(1)(1), Delhi. It is a matter of record that petitioner has submitted its objections pursuant to issuance of notice under Section 143(2) of the Act on 29.08.2025 itself and sought dropping of

proceedings for assessment year 2024-25 on various grounds as have been detailed.

2. At this stage, we do not find any ground to cause interference. It is open to petitioner to pursue the matter before concerned Authority in accordance with law.

3. Writ petition is, accordingly, disposed of with liberty to petitioner to pursue the matter before authorities concerned. There is no expression of opinion on the merits of the controversy or even the question of jurisdiction.

**(LISA GILL)**
**JUDGE**

**(MEENAKSHI I. MEHTA)**
**JUDGE**

**September 02, 2025**
Rts

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