IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

125 **CWP-29090-2025**
Date of Decision: November 04, 2025

M/S COMBITIC GLOBAL CAPLET PVT LTD .....Petitioner

Versus

UNION OF INDIA AND OTHERS ..... Respondents

127 **CWP-29541-2025**

M/S COMBITIC GLOBAL CAPLET PVT LTD .....Petitioner

Versus

UNION OF INDIA AND OTHERS ..... Respondents

128 **CWP-29817-2025**

M/S COMBITIC GLOBAL CAPLET PVT 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. Rishab Singla, Advocate for petitioner in all writ petitions.

Mr. Vaibhav Gupta, Advocate
for respondents – Income Tax Department in all writ petitions.

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LISA GILL, J.

1. This order shall dispose of three writ petitions i.e. CWP Nos. 29090, 29541 and 29817 of 2025, which are taken up together at request and with consent of learned counsel for parties.

2. Prayer addressed in these writ petitions is for directing respondent No. 2 to decide all the appeals filed by petitioner on 17.10.2024 against

Assessment Orders dated 24.09.2024 for Assessment Years 2019-20, 2020-21 and 2021-22 in a time bound and expeditious manner.

3. Learned counsel for respondents, on advance notice, points out that in terms of Section 250(6A) of Income Tax Act, 1961 (for short – 'the Act') said appeals can be decided till 31.03.2026, therefore, all these writ petitions are premature. Appeals filed by petitioner are before National Faceless Appellate Centre and are likely to be decided expeditiously in accordance with law.

4. At this stage, it is pertinent to refer to Section 250(6A) of the Act which reads as under:-

> " (6A) In every appeal, the Joint Commissioner (Appeals) or the Commissioner (Appeals), as the case may be, where it is possible, may hear and decide such appeal within a period of one year from the end of the financial year in which such appeal is filed before him under sub-section (1) or transferred to him under sub-section (2) sub-section (3) of section 246 or filed before him under sub-section (1) of section 246A, as the case may be."

5. A bare perusal of the provision as above clearly indicates that present writ petitions are indeed premature.

6. Learned counsel for petitioner is unable to deny the position as above.

7. Keeping in view the facts and circumstances as above, all these writ petitions are disposed of as premature at this stage.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

November 04, 2025
Rts

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