



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

203

CWP-4545-2004

Date of Decision: 12.02.2026

RAJ KUMAR GUPTA

...Petitioner

Vs.

UNION OF INDIA & ORS.

...Respondents

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE YASHVIR SINGH RATHOR**

Present:- Mr. Akshay Bhan, Sr. Advocate with
Mr. Shantanu Bansal, Advocate
for the petitioner

Ms. Pridhi Sandhu, Standing Counsel
for the appellant-Income Tax

JAGMOHAN BANSAL, J. (ORAL)

1. On 10.02.2026, the following order was passed by this Court:-

“While issuing notice of motion on 15.03.2004, passing of final order was stayed, however, respondents were permitted to continue proceedings.

By order dated 01.12.2025, the respondent was asked to ascertain whether department is willing to frame assessment for the Assessment Years 1996-97 and 1997-98 or not. Counsel was also asked to clarify whether interest would be payable from Assessment Year 1996-97 or from date of assessment if framed at this stage.

Learned counsel for the respondent-Income Tax submits that department is willing to frame assessment and they have record which would be produced day after tomorrow.

Adjourned to 12.02.2026.”

2. Learned counsel for the respondent-Income Tax on instructions from Mr. Yatender Takshak, Inspector, submits that department has no record with respect to assessment in question. The disputed amount of tax is Rs.17,50,000/-.
3. Considering the aforesaid facts, we deem it appropriate to dispose of instant petition without expressing opinion on merit. The parties would be at liberty to move an appropriate application, if cause survives.
4. Pending application(s), if any, stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(YASHVIR SINGH RATHOR)
JUDGE

February 12, 2026
Deepak DPA

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