IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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CWP-13421-2026
Date of Decision: 01.05.2026

M/S PARAMOUNT DYE TEC AND OTHERS ..... Petitioners

Versus

PRINCIPAL COMMISSIONER OF INCOME TAX-1, LUDHIANA AND OTHERS ....Respondents

CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI

Present:- Mr. Nikhil Goyal, Advocate for the petitioners.

Ms. Nikita Garg, Advocate (through V.C.)
Mr. Vidul Kapoor, Jr. Standing Counsel,
for respondent-Income Tax Dept.
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DEEPAK SIBAL, J. (Oral)

Through show cause notice dated 10.02.2026, pertaining to the Assessment Year 2024-2025, the petitioners was put to notice as to why, in terms of Section 276C(2) of the Income Tax Act, 1961 (for short, "the Act"), the petitioners should not be prosecuted for non-payment of income tax dues. In response to the said show cause notice, the petitioners filed a reply dated 25.02.2026 but on 27.02.2026, the petitioners received another notice from the respondent-revenue requiring it to file a reply. Thereafter, the petitioners informed the income tax authorities that a written response dated 25.02.2026 had already been filed by it.

2. The respondent-authorities found the petitioner's reply be misleading and therefore, another notice dated 27.03.2026 was issued to the petitioners granting the petitioners another opportunity to file complete information. It is at that stage, that the petitioners have rushed to this Court

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to challenge the show cause notices dated 10.02.2026 (Annexure P-12), 27.02.2026 (Annexure P-14) and 27.03.2026 (Annexure P-17).

3. Learned counsel for the parties have been heard.

4. The impugned show cause notices were issued to the petitioners under Section 276C(2) of the Act as to why the petitioners be not prosecuted for non-payment of income tax dues. To such show cause notices the petitioners have already filed a written response but before any final decision thereupon could be taken by the respondent-revenue, the petitioners have prematurely rush to this Court.

5. Dismissed as premature.

[DEEPAK SIBAL]
JUDGE

[LAPITA BANERJI]
JUDGE

01.05.2026
Jyoti Thakur

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

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