

[129] IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

COCN No.1643 of 2022 (O&M)

Date of Decision : 31.08.2022

Darvesh Chand son of Shri Raj Kumar

...Petitioner

versus

Tarun Bajaj, IAS, Secretary, Department
of Revenue, Ministry of Finance, Govt.
of India, New Delhi and others

....Respondents

Coram : Hon'ble Mr. Justice B.S. Walia

Present : Mr. Rana Gurtej Singh, Advocate
for the petitioner.

Ms. Urvashi Dugga, Senior Standing Counsel
for Income Tax Department.

B.S. Walia, J. (Oral)

[1] Prayer in the instant petition is for initiation of proceedings against the respondents for intentional and willful defiance of order, Annexure P-1, dated 28.03.2022, in CWP No.6214 of 2022 in case titled as '**Darvesh Chand** versus **Union of India and others**'.

[2] A perusal of order (Annexure P-1), reveals that while adjourning CWP No.6214 of 2022 *sine die*, to be heard along with CWP No.14886 of 2021, interim order in the same terms as in CWP No.14886 of 2021 were granted.

[3] A perusal of orders dated 13.08.2021 and 28.03.2022 (Annexure P-1 colly.) reveals that interim orders were granted in the same terms as in CWP No.13990 of 2021, while perusal of order dated 29.07.2021 in CWP No.13990 of 2021 reveals that while issuing notice of motion, further proceedings were ordered to remain stayed.

[4] Learned counsel contends that despite order of stay having been uploaded on the Delhi Samadhan Faceless Assessment Portal on 28.03.2022 itself, assessment order was still passed on 30.03.2022.

[5] On 23.08.2022, learned Senior Standing Counsel, Income Tax Department had taken time to take instructions from the respondents.

[6] Today, learned Senior Standing Counsel has produced copy of communication dated 22.08.2022 from the Income Tax Officer, Ward No.6(1), Mohali addressed to the learned Senior Standing Counsel. The same is taken on record. Copy thereof supplied to learned counsel for the petitioner.

[7] Learned Senior Standing Counsel refers to order dated 19.04.2022 passed in COCP No.689 of 2022 and contends that she has instructions from the respondents to state that they have no objection to the instant petition also being disposed of in same terms as in COCP No.689 of 2022.

[8] The stand of the Income Tax Department is also acceptable to learned counsel for the petitioner.

[9] In view of the stand of the respondents that assessment came to be made solely on account of a technical glitch and in case an application was moved by the petitioner before the writ Court for fresh assessment after complying with procedure laid down in respect thereto, the same would not be opposed to by the Income Tax Department. Accordingly, the instant petition is *disposed of* as not calling for any action against the respondents under the Contempt of Courts Act, 1971,

while granting liberty to the petitioner to move an application before the Hon’ble Writ Court in terms of statement made by learned Senior Standing Counsel for appropriate orders in respect thereto.

(B.S. Walia)
Judge

31.08.2022
'Rajneesh'

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