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ITEM NO.21 COURT NO.8 SECTION IV-B

S U P R E M E C O U R T O F I N D I A

RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 14823/2022

(Arising out of impugned final judgment and order dated 02-06-2022 in CWP No. 10219/2022 passed by the High Court Of Punjab & Haryana At Chandigarh)

ANSHUL JAIN Petitioner(s)

VERSUS

PRINCIPAL COMMISSIONER OF INCOME TAX & ANR. Respondent(s)

IA No. 121106/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT & IA No. 121109/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Date : 02-09-2022 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MR. JUSTICE KRISHNA MURARI

For Petitioner(s) Ms. Astha Sharma, AOR
Mr. Alok Mittal, Adv.
Mr. Ravinder Singh, Adv.
Ms. Mantika Haryani, Adv.
Mr. Sanjeev Kaushik, Adv.
Ms. Deeksha Agrawal, Adv.
Mr. Shreyas Awasthi, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following

O R D E R

What is challenged before the High Court was the re-opening notice under Section 148A(d) of the Income Tax Act, 1961. The notices have been issued, after considering the objections raised by the petitioner. If the petitioner has any grievance on merits thereafter, the same has to be agitated before the Assessing Officer in the re-assessment proceedings.

Under the circumstances, the High Court has rightly dismissed the writ petition.

No interference of this Court is called for.

The present Special Leave Petition stands dismissed.

Pending applications stand disposed of.

(R. NATARAJAN) (NISHA TRIPATHI)
ASTT. REGISTRAR-cum-PS ASSISTANT REGISTRAR