IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CMPMO No. 11 of 2015.
Decided on: 29.5.2015.

Khimi Ram ….Petitioner.

Versus

Commissioner of Income Tax (Appeal) & Anr. …Respondents.

Coram

The Hon'ble Mr. Justice P.S. Rana, Judge.

Whether approved for reporting?[1] Yes.

For the petitioner. : Mr. Suresh Kumar Acharya, Advocate.

For the respondents. : None.

Justice P.S. Rana, Judge (Oral)

Present petition is filed under Article 227 of Constitution of India with prayer to set aside order of Income Tax Officer Mandi (H.P) dated 4.3.2013 with further prayer to stay operation of order of Income Tax Officer. Appeal is pending before Commissioner of Income Tax (Appeal) Shimla. Income Tax Act, 1961 is a Special Act and special alternative statutory remedy is provided under Income Tax Act, 1961. In view of ruling reported in JT 2015 (4) SC page 576 titled Union of India and others Vs.

[1] *Whether reporters of the local papers may be allowed to see the judgment? Yes.*

Major General Srikant Sharma and another wherein it was held that where alternative statutory remedy is available then powers under Article 226 and 227 of Constitution should not be exercised. Also see JT 2013(11) SC page 387 titled Commissioner of Income Tax Vs. Chabil Dass. At this stage, learned Advocate appearing on behalf of the petitioner submitted that present petition be dismissed as withdrawn. In view of the above stated facts present petition is dismissed as withdrawn with liberty to approach alternative statutory authority provided under Income Tax Act 1961. No order as to costs. Petition disposed of.

(P.S. Rana)
Judge

29th May, 2015.
(krn guleria)