IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 2716 of 2017

Decided on: 05.11.2018

Divya Kamal Arora …Petitioner

Versus

Income Tax Officer and another …Respondents

Coram

The Hon'ble Mr. Justice Surya Kant, Chief Justice.
The Hon'ble Mr. Justice Ajay Mohan Goel, Judge.

Whether approved for reporting?[1]

For the petitioner: Mr. Vishal Mohan and Mr. Praveen Sharma, Advocates.

For the respondents: Mr. Vinay Kuthiala, Senior Advocate, with Mr. Devi Singh Verma, Advocate, vice Ms. Vandana Kuthiala, Advocate.

Surya Kant, Chief Justice. *(Oral)*

The instant writ petition assails the notice issued under Section 148 of the Income Tax Act, 1961 as also the order whereby objections filed by the petitioner against the said notice have been turned down.

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

2. Learned counsel for the petitioner fairly submits that on the date the writ petition was filed, the Assessing Officer passed the Assessment Order against which the petitioner has availed the remedy of statutory appeal. The appeal is still pending consideration.

3. In this view of the matter, we dispose of the writ petition with a direction to the Appellate Authority, i.e. Commissioner (Appeals) to decide the appeal as early as possible but not later than two months from the date of receipt of this order. The Appellate Authority will also decide the issue of re-opening of the case, if so permissible in law.

4. Pending miscellaneous applications also stand disposed of.

(Surya Kant)
Chief Justice

(Ajay Mohan Goel)
Judge

November 05, 2018
(rajni)