

No	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGES'S ORDERS
			SPA No.118 of 2018 <u>Hon'ble Manoj Kumar Tiwari, J.</u> <u>Hon'ble Subhash Upadhyay, J.</u> Mr. Pulak Raj Mullick, Advocate for the appellant through V.C. 2. Mr. H. M. Bhatia, Advocate for the respondents. 3. Writ Petition (M/S) No.2246 of 2010 filed by the appellant challenging a notice dated 31.03.2010 issued U/s 148 of the Income Tax Act, was dismissed by learned Single Judge, vide judgment dated 17.11.2017. In this <i>intra-court</i> Appeal appellant has challenged the said judgment rendered by learned Single Judge. 5. Mr. H. M. Bhatia, learned counsel for respondents submits that after filing Writ Petition (M/S) No. 2246 of 2010, appellant approached Dispute Resolution Panel challenging the draft Assessment Order dated 29.12.2010, passed U/s 144C read with Section 148 of Income-Tax Act and the matter is still pending before the Dispute Resolution Panel. 6. Learned counsel for the respondents further submits that appellant challenged an interim order passed by learned Single Judge in Writ Petition (M/S) No.2246 of 2010, by filing Special Appeal No.41 of 2011 which was dismissed by Co-ordinate Bench vide judgment dated 08.08.2018. Thus, he submits that reliefs as claimed by appellant in the said writ petition and also in this

			appeal, do not survive as Dispute Resolution Panel is seised of the matter which is competent to decide all the issues raised by the appellant. 7. Since appellant has approached Dispute Resolution Panel against Draft Assessment Order passed under Section 144C read with Section 148 of Income-Tax Act, therefore, this special appeal is disposed of with liberty to the appellant to pursue the matter before the Dispute Resolution Panel. (Subhash Upadhyay,J.) (Manoj Kumar Tiwari, J.) 18.06.2025 Kaushal/SS
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