IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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COCP No.1750 of 2023 (O & M)
Date of decision :-10.09.2025

Ashok Kumar HUF through its Karta Shri Ashok Kumar

…..Petitioner

Versus

Smt. Kiran Bala, Income Tax Officer

…..Respondent

CORAM:- HON'BLE MS. JUSTICE NIDHI GUPTA

Present:- Mr. Y.K. Mittal, Advocate for
Ms. Divya Suri, Advocate
for the petitioner.

Mr. Muskeen Gupta, Advocate for
Mr. Saurabh Kapoor, Sr. Standing Counsel for the respondent.

NIDHI GUPTA J. (Oral)

Prayer in this petition is for initiation of contempt proceedings against the respondent for not complying the order dated 07.9.2022 passed in CWP-20214-2022 (Annexure P-14) and orders dated 16.5.2023 (Annexure P-17) in CWP No.20214-2022 read with CWP No.18032-2022 whereby this Court has adjourned the cases to 22.11.2023 to await the decision of Special Leave to Appeal(C) No.6706 of 2023 titled as "UOI vs. Rajeev Bansal"; as well as Special Leave to Appeal (C) No.16280 of 2023 titled as "ITO vs. Geeta Aggarwal", however, inspite of the said orders, the respondent passed the re-assessment order under Section 147 read with Section 144-B on 17.5.2023 and initiated the penalty proceedings under Section 271(1)(c) of the Income Tax Act, 1961.

VIJAY ASIJA
2025.09.12 17.05
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integrity of this document

Short reply dated 23.11.2024 by way of affidavit of Dr. G.S. Phani Kishore, Principal Commissioner of Income Tax, Patiala has already been filed in the Registry, which is annexed on the file. The same is taken on record. Copy thereof is supplied to the learned counsel for the petitioner.

At the very outset, learned counsel for the petitioner submits that the present contempt petition has been rendered infructuous and the same may be disposed of as such.

Heard.

In view of the submission made by learned counsel for the petitioner, the present contempt petition is **disposed of** having been rendered infructuous.

Rule stands discharged.

Pending application(s), if any, shall stands disposed of.

September 10, 2025 **(NIDHI GUPTA)**
Vijay Asija **JUDGE**

Whether speaking/reasoned Yes / No
Whether Reportable Yes / No

VIJAY ASIJA
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