

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH****136****CWP-8382-2025****DATE OF DECISION: 25.03.2025****COL JAI PARKASH SHARMA RETD**

... Petitioner (s)

Versus

CHIEF COMMISSIONER OF INCOME TAX PANCHKULA AND ANR

... Respondent(s)

**CORAM: HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL
HON'BLE MR. JUSTICE DEEPAK MANCHANDA**

Present: Mr. Navdeep Singh, Advocate and
Ms. Roopan Atwal, Advocate for the petitioner.

Mr. Saurabh Kapor, Senior Standing counsel
for respondents/Income Tax.

ANUPINDER SINGH GREWAL, J. (ORAL)

Learned counsel for the petitioner submits that the petitioner is a retired Army Officer. He had been duly filing his income tax returns. However, he was also held entitled to the War Injury Pension by the order of Armed Forces Tribunal dated 01.01.2012 w.e.f. 19.10.2009. The petitioner had filed the revised income tax return for the assessment years 2010-2011 till 2016-2017. The revised returns for assessment years 2014-2015, 2015-2016 and 2016-2017 were accepted by the Assessing Officer by the orders passed on 05.08.2021 (Annexures P-4, P-5 and P-6). However, later on, another Assessing Officer had rejected some of the revised returns for assessment years 2015-2016 and 2016-2017 by order dated 11.10.2023 (Annexure P-7), which is impermissible in law. The petitioner had preferred representations to the respondents in this regard

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which are annexed at Annexures P-17, P-18 and P-19. He submits that the petition be disposed of with a direction to respondent No.2 to consider and decide representations in a time bound manner.

2. Issue notice to the respondents.

3. Mr. Saurabh Kapur, Advocate accepts notice on behalf of respondents.

4. Heard.

5. In the afore-noted facts and circumstances, we deem it appropriate to dispose of the petition with a direction to respondent No.2 to consider and decide the representations (Annexure P-17, P-18 and P-19) expeditiously preferably within a period of 03 months from the date of receipt of certified copy of this order.

(ANUPINDER SINGH GREWAL)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

25.03.2025

SwarnjitS

Whether speaking/reasoned	:	Yes / No
Whether reportable	:	Yes / No