

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No. 5152 of 2009

Date of decision: March 31, 2009

M/s Chatha Foods Pvt. Ltd. Village Chaundheri, Tehsil Dera Bassi

..... PETITIONER

VERSUS

State of Punjab through Financial Commissioner Taxation Punjab Civil
Secretariat Chandigarh and another

..... RESPONDENTS

**CORAM: HON'BLE MR. JUSTICE M.M.KUMAR
HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH**

Present: Mr. M.R.Sharma, Advocate,
for the petitioner.

1. Whether Reporters of Local Newspapers may be allowed to see the judgment?
2. To be referred to the Reporters or not?
3. Whether the judgment should be reported in the digest?

M.M.KUMAR, J.

The petitioner has approached this Court for quashing the show cause notice issued to him for best judgment assessment. The only issue raised is that the assessment sought to be completed is time barred as period of three years in respect of the assessment year 2003-04 has come to an end by the time notice dated 04.03.2009 was issued. The

petitioner has already filed reply dated 24.03.2009 (Annexure P-7) to the show cause notice and the order on the aforesaid show cause notice, by taking into consideration his reply, is yet to be passed.

Having heard the counsel for the petitioner, we are of the considered view that the question of limitation is not a pure question of law. It is mixed question of law and facts. As the petitioner has already filed the reply to the show cause notice, on which the respondents are required to pass final order, so at this stage, the writ petition cannot be entertained.

Dismissed.

**(M.M.KUMAR)
JUDGE**

**(AUGUSTINE GEORGE MASIH)
JUDGE**

March 31, 2009
pj