

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**C.W.P. No.9731 of 2013
Date of Decision:08.05.2013**

Yoginder Kumar Sud

.....Petitioner

Vs.

President Income Tax Appellate Tribunal and others

.....Respondents

**CORAM:- HON'BLE MR. JUSTICE HEMANT GUPTA
HON'BLE MS. JUSTICE RITU BAHRI**

Present:- Mr. Akshay Bhan, Advocate for the petitioner.

HEMANT GUPTA, J.(Oral)

The petitioner has claimed a writ of mandamus for restraining respondents No.2 and 3, i.e., Judicial and Accountant Members of Income Tax Appellate Tribunal, Amritsar from discharging their functions and directing the President of Income Tax Appellate Tribunal to decide representation dated 18.3.2013 in the time bound manner.

The petitioner is a Chartered Accountant and has been appearing before the Income Tax Authorities as well as before various Benches of the Income Tax Appellate Tribunal. The grievance of the petitioner is that the petitioner is facing lot of harrassment at the hands of respondents No.2 and 3, who are Judicial and Accountant Member of the Tribunal at Amritsar as the petitioner has not been able to meet their expectations and illegal demands.

It is also pointed out that the Tribunal is delaying the matters of the petitioner or passing unreasoned orders or by totalling ignoring him. It

is also pointed out that respondent No.2 was transferred out of Amritsar on a representation submitted by the petitioner but after one year respondent No.2 has been again posted as a Judicial Member of Amritsar Tribunal. The petitioner claims that the Members are totally prejudice against the petitioner on account of his having made a complaint against respondent No.2 to the President.

It appears that the present writ petition is to settle the scores which the petitioner might have raised during the course of his conduct as representative of the assesseees. The petitioner has asserted that he is not able to meet the expectations and illegal demands raised by the Members but there is no details as to when and how the demands were raised. Not only the writ petition is bereft of any material particulars but also the petitioner has no right to claim mandamus for restraining an authority constituted under the Act from discharging the functions entrusted to it by the Statute. The present writ petition is gross abuse of process of law and, therefore, it is dismissed.

(HEMANT GUPTA)
JUDGE

May 08, 2013
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(RITU BAHRI)
JUDGE