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

**CWP-23814-2021 (O&M)
Date of decision: 21.07.2026**

RAJINDER CHAWLA KAUR ....Petitioner

Versus

UNION OF INDIA AND ORS ...Respondents

**CORAM: HON'BLE THE ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE ROHIT KAPOOR**

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Present: Mr. Sunil Kumar Mukhi, Advocate
for the petitioner.

Ms. Urvashi Dugga, Sr. Standing Counsel,
Mr. Vaibhav Gupta, Jr. Standing Counsel,
Ms. Kavita, Advocate
for the respondents/Revenue.

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ASHWANI KUMAR MISHRA, A.C.J. (Oral)

1. Similar writ petitions challenging notice under section 148 of the Income Tax Act, 1961 (for short 'the Act') have been disposed of by the Coordinate Bench of this Court vide order dated 20.04.2026 in CWP-4734-2022 titled as '***Sadashiv Capital Services Pvt. Ltd. Vs. Union of India and others'***, relying upon judgment of the Supreme Court in ***Union of India and others vs. Ashish Agarwal, (2023) 1 SCC 617***.

2. Another writ petition No.CWP-21666-2021 titled as '***Pure Milk Products Pvt. Ltd. Vs. Union Of India And Others***', challenging the notice under section 148 of the Act, on the specific grounds, has been dismissed by this Court today, vide separate orders.

3. Learned counsel for the petitioner states that in all connected

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matters on the same issue, the writ petitions be disposed of in terms of order passed in ***Ashish Agarwal*** (supra). This prayer of the petitioner is not opposed.

4. In that view of the matter, this petition stands disposed of in terms of orders passed in ***Ashish Agarwal*** (supra)**.**

5. Pending applications, if any, shall stand disposed of accordingly.

(ASHWANI KUMAR MISHRA)
ACTING CHIEF JUSTICE

(ROHIT KAPOOR)
JUDGE

21.07.2026
Renu Sharma

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

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