

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

155

CWP-26893-2026
Date of Decision: 10.09.2026

SAB INDUSTRIES LTD.

....Petitioner

Versus

UNION OF INDIA AND OTHERS

....Respondents

CORAM: HON’BLE MR. JUSTICE DEEPAK SIBAL
HON’BLE MR. JUSTICE SUNISH BINDLISH

Present: Mr. Amrinder Singh, Advocate and
Mr. Aditya Pandit, Advocate for the petitioner.

Ms. Urvashi Dhugga, Sr. Standing Counsel with
Mr. Vaibhav Gupta, Jr. Standing Counsel and
Ms. Kavita, Advocate
for the respondent(s)-Income Tax Department.

DEEPAK SIBAL, J (ORAL)

1. Learned counsel for the parties agree that the petitioner would also be entitled to the same relief as has been granted through a judgment of this Court dated 10.09.2026 passed in **CWP-15791-2024 – Jyoti Sareen Vs. Union of India and others.**
2. In the light of the above consensus, the petition is allowed in terms of **Jyoti Sareen’s case (supra)**, resulting in quashing of the impugned notice dated 11.06.2026 issued to the petitioner under Section 148 of the Income Tax Act, 1961 alongwith consequential proceedings, if any.

(DEEPAK SIBAL)
JUDGE

(SUNISH BINDLISH)
JUDGE

10.09.2026
D.Bansal

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No