

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

(Sr. No. 116)

CRR No. 101 of 2021

Date of decision : 14.02.2022

Sumit Goel

.....Petitioner

Versus

Deputy Commissioner of Income Tax

.....Respondent

CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL

Present : Mr. Deepak Girotra, Advocate for the petitioner.

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DEEPAK SIBAL, J. (Oral)

The matter has been taken up through video conferencing.

Learned counsel for the petitioner submits that since the entire trial has already taken place in which the petitioner has also raised the issues as taken up in the present petition, he be permitted to withdraw the present petition with liberty to argue such issues before the Trial Court at the stage of final arguments.

Dismissed as withdrawn with liberty as prayed for.

Needless to add that all the issues, legal and factual, which would be raised by the petitioner before the Trial Court particularly with regard to its jurisdiction shall be considered and decided by the Trial Court through a reasoned order, in accordance with law.

A copy of this order be forwarded to Mr. T.K. Joshi, Advocate.

14.02.2022

sunil yadav

**(DEEPAK SIBAL)
JUDGE**

Whether speaking/reasoned : Yes / No

Whether reportable : Yes / No