

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

CWP No. 17655 of 2021 (O&M)

Date of decision : 18.08.2022

SEL Manufacturing Company Limited

.... Petitioner

versus

Deputy Commissioner of Income Tax, Central Circle-3,
Ludhiana and another

... Respondents

**Coram: Hon'ble Mr. Justice Tejinder Singh Dhindsa
Hon'ble Mr. Justice Deepak Manchanda**

Present Mr. Prateek Gupta, Advocate, for the petitioner.

Mr. Rajesh Katoch, Senior Standing Counsel and
Ms. Pridhi Jaswinder Sandhu, Junior Standing Counsel
for the respondents.

Tejinder Singh Dhindsa, J. (oral)

Counsel for the petitioner submits that in view of the decision dated 04.05.2022 of the Hon'ble Supreme Court of India in **Civil Appeal-3005-2022 (Union of India & others Vs. Ashish Agarwal)**, he would not be pressing the instant writ petition.

Disposed of as not pressed.

**(Tejinder Singh Dhindsa)
Judge**

18.08.2022

vs

**(Deepak Manchanda)
Judge**

Whether speaking/reasoned

Yes/No

Whether reportable

Yes/No