

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

229

CWP No.394 of 2022

Date of decision: 09.01.2023

NECTAR LIFESCIENCES LTD.

..... Petitioner

Versus

**THE ASSISTANT COMMISSIONER OF INCOME TAX, DCIT/ACIT
(CEN)-1, CHANDIGARH & ORS.**

.... Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI

HON'BLE MRS. JUSTICE MANISHA BATRA

Present : Ms. Radhika Suri, Sr. Advocate with
Mr. Abhinav Narang, Advocate for the petitioner.

Ms. Gauri Neo Rampal, Sr. Standing counsel
for the respondents.

RITU BAHRI, J. (oral)

Learned Sr. counsel for the petitioner submits that the present petition has been rendered infructuous as fresh notice under Section 148A of Income Tax Act, 1961 has already been issued to them on 21.05.2022 which is also the subject matter of challenge in CWP-13990-2021.

In view of the above, this petition is disposed of as having been rendered infructuous.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

09.01.2023

Jyoti-IV

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