

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

CWP No.8868 of 2023(O&M)

Date of Decision: 13.12.2023

M/S PMS DIESELS

.....Petitioner

Vs

UNION OF INDIA AND OTHERS

.....Respondents

**CORAM: *HON'BLE MR. JUSTICE G.S. SANDHAWALIA*
*HON'BLE MS. JUSTICE LAPITA BANERJI***

Present: Mr. Avneet Singh, Advocate and
Mr. Nitish Bansal, Advocate
for the petitioners.

Ms. Gauri Neo Rampal Opal, Sr. Standing Counsel
for the respondent-Income Tax Department.

G.S.SANDHAWALIA, J.(Oral)

[1]. At the outset, learned counsel for the petitioners submits that the present writ petition has been rendered infructuous on account of the fact that the necessary refund has been granted.

[2]. In view of above, the present writ petition is dismissed as having been rendered infructuous.

**(G.S. SANDHAWALIA)
JUDGE**

**(LAPITA BANERJI)
JUDGE**

13.12.2023

Prince

Whether speaking/reasoned Yes/No

Whether reportable Yes/No