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

**(105)** **CWP-22495-2023 (O&M)
Decided on : 16.11.2023**

Piara Singh

……Petitioner(s)

Versus

Union of India and others

……Respondent(s)

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

Present: Mr. Paras Jain, Advocate for the petitioner (s).

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**G.S. Sandhawalia, J. (Oral)**

In the present writ petition filed under Article 226/227 of the Constitution of India the petitioner seeks quashing of the impugned order dated 31.03.2023 (Annexure P-13) passed under Section 148A(d) of the Income Tax Act, 1961 (for short 'the Act') alongwith notice dated 31.03.2023 (Annexure P-14) issued under Section 148 of the Act.

2. Keeping in view the fact that notice under Section 148 of the Act has been issued by the Income Tax Officer that income chargeable to tax has escaped assessment within the meaning of Section 147 of the Act, after arguing for some time counsel submits that he does not wish to press the present writ petition and prays for liberty to avail of his alternate remedy in accordance with law.

3. Ordered accordingly.

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

**(LAPITA BANERJI)
JUDGE**

**16.11.2023**
*Naveen*

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|---|---|---|
| Whether speaking/reasoned : | Yes | |
| Whether Reportable : | | No |