

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

2024:PHHC:019239-DB
CWP-5266-2022 (O&M)
Date of Decision: 12.02.2024

Roop Sachdeva

. . . . Petitioner

Vs.

Union of India and others

. . . . Respondents

CORAM: HON’BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON’BLE MRS. JUSTICE SUDEEPTI SHARMA

Present Mr. Sunil K. Mukhi, Advocate
for the petitioner.

Mr. Saurabh Kapoor, Sr. Standing Counsel
for the Income Tax Department.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Keeping in view the order passed by the Supreme Court in the case of *Union of India vs. Ashish Agarwal, (2023) 1 SCC 617*, the action taken in terms of Section 148 of Income Tax Act, 1961 does not require to be interfered with.
2. Writ Petition is *dismissed* accordingly.
3. All pending applications also stand disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

February 12, 2024

Mohit goyal

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| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable? | Yes/No |