



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

201

CWP-2665-2003

Date of Decision: 10.12.2025

M/S DEVA SINGH SHAM SINGH

...Petitioner

Vs.

COMMISSIONER OF INCOME TAX & ANR.

...Respondents

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL**

Present:- Mr. Ishwinder Singh, Advocate for
Mr. Alok Mittal, Advocate
for the petitioner

Mr. Vidul Kapoor, Jr. Standing Counsel
for respondent-Income Tax Department

JAGMOHAN BANSAL, J. (ORAL)

1. Learned counsel for the petitioner submits that he has no instructions from his client, however, liberty may be granted to petitioner to move an appropriate application, if cause survives.
2. Disposed of with liberty to petitioner to move an appropriate application within six months from today, if cause survives.
3. Pending application(s), if any, stands disposed of.

**(JAGMOHAN BANSAL)
JUDGE**

**(AMARINDER SINGH GREWAL)
JUDGE**

December 10, 2025

Deepak DPA

Whether Speaking/reasoned
Whether Reportable

Yes/No
Yes/No