



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

CWP-5238-2022 (O&M)

Reserved on 1st August, 2025

Date of Decision: 4th September, 2025

PAWAN KUMAR GOEL

.....Petitioner(s)

V/s.

PRINCIPAL COMMISSIONER INCOME TAX, PANCHKULA AND OTHERS

.....Respondent(s)

CORAM: **HON'BLE MR. JUSTICE ASHWANI KUMAR MISHRA**
 HON'BLE MR. JUSTICE KULDEEP TIWARI

Present: Ms. Munisha Gandhi, Senior Advocate, assisted by
 Mr. Himanshu Arora, Advocate and
 Ms. Selena Chalana, Advocate
 for the petitioners-Assessee.

Mr. Vaibhav Gupta, Standing Counsel and
 Mr. Vidul Kapoor, Standing Counsel,
 for the respondent-Income Tax Department.

ASHWANI KUMAR MISHRA, J.

1. **Dismissed.** For detailed order, see composite order of the even date passed in *CWP-9194-2021* titled as *Pawan Kumar Goel And Another Vs. Principal Commissioner Income Tax, Panchkula and Others* ; *CWP-5238-2022*, titled as *Pawan Kumar Goel Vs. Principal Commissioner Income Tax, Panchkula and Others*.

2. All pending applications filed in this case shall stand disposed of accordingly.

**[ASHWANI KUMAR MISHRA]
JUDGE**

**[KULDEEP TIWARI]
JUDGE**

September 4, 2025

Ess Kay

<i>Whether speaking / reasoned</i>	:	<i>Yes</i>	/	<i>No</i>
<i>Whether Reportable</i>	:	<i>Yes</i>	/	<i>No</i>