

**In the High Court of Punjab and Haryana at Chandigarh**

[134]

CWP-22352-2025

Date of Decision: 05.08.2025

SANDEEP SINGH

..... PETITIONER

VERSUS

UNION OF INDIA AND OTHERS

.....RESPONDENTS

CORAM: HON'BLE MRS. JUSTICE LISA GILL**HON'BLE MR. JUSTICE SURYA PARTAP SINGH**

Present: Mr. Chetan Bansal, Advocate for the petitioner.

Mr. Varun Issar, Sr. Standing Counsel for the respondents.

LISA GILL, J. (ORAL)

1. Prayer in this petition is for quashing/setting aside order dated 24.03.2025 (Annexure P-4) passed by respondent No.2, whereby application under Section 264 of the Income Tax Act, 1961 filed by the petitioner has been disposed of as infructuous in view of order dated 18.03.2025 passed under Section 263 of the Income Tax Act, 1961, whereby assessment order dated 31.03.2023 under Section 153 for assessment year 2020-21, has been set aside for fresh assessment.
2. Learned counsel for petitioner, at this stage, seeks to withdraw this petition with liberty to the petitioner to pursue the pending matter in accordance with law, while taking all available pleas.
3. Writ petition is, accordingly, dismissed as withdrawn with liberty as aforementioned.

**(LISA GILL)
JUDGE****(SURYA PARTAP SINGH)
JUDGE****AUGUST 05, 2025****ANJAL**

Whether speaking/reasoned	:	Yes/No
Whether reportable	:	Yes/No