



IN THE HIGH COURT OF PUNJAB & HARYANA AT  
CHANDIGARH

CWP No.28109 of 2025  
Date of Decision:19.09.2025

Gurmail Medicare  
...Petitioner

Versus

Deputy Commissioner of Income Tax & others  
...Respondents

CORAM: HON’BLE MRS. JUSTICE LISA GILL  
HON’BLE MRS. JUSTICE MEENAKSHI I. MEHTA

Present:- Mr. Vishav Bharti Gupta, Advocate  
for the petitioner (*joined through Video-Conferencing*).

Mr. Varun Issar, Standing counsel  
for the respondents.

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LISA GILL, J. (Oral)

1. Prayer in this writ-petition is for quashing impugned notice under Section 148 of the Income Tax Act dated 29.03.2023 (Annexure P-1) being illegal and without jurisdiction. Prayer has also been addressed to restrain respondents from proceeding in reassessment proceedings as well as to grant *ex-parte* ad-interim stay of further proceedings pursuant to said notice.
2. Learned counsel for respondents submits that this writ-petition is rendered infructuous as proceedings were dropped on 23.03.2024.
3. In view of the statement as above, present petition is disposed of as infructuous.

(LISA GILL)  
JUDGE

19.09.2025  
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(MEENAKSHI I. MEHTA)  
JUDGE

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