



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

245

CWP-31174-2025 (O&M)
Date of Decision: 24.04.2025

Vijay Kumar Uppal

.....Petitioner

Vs.

Principal Commissioner of Income Tax Panchkula and another

.....Respondents

CORAM: HON'BLE MR. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: None for the petitioner.

Mr. Saurabh Kapoor, Senior Standing Counsel,
for the respondents.

LISA GILL, J. (ORAL)

1. Learned counsel for respondents submits that this writ petition seeking refund of Rs.11,02,990/- alongwith interest, has become rendered infructuous, as refund of Rs.14,77,280/- stands debited to petitioner's account on 11.12.2024. Learned counsel for respondents refers to an e-mail dated 12.12.2024 in this regard.

2. There is no representation on behalf of the petitioner. However, in view of the specific stand taken by respondents, we do not find any justification in continuing present proceedings.

3. Writ petition is accordingly disposed of as infructuous. In case, any incorrect fact has been placed before us, petitioner is at liberty to file appropriate application within four weeks.

(LISA GILL)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

24.04.2025

Virrendra

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