



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

208-3

CRM-M No.58840 of 2024 (O&M)

Date of Decision :15.12.2025

M/s Cosmas Research Lab Limited

.....Petitioner

Versus

Income Tax Officer (TDS), Ludhaina

..... Respondent

CORAM: HON'BLE MR.JUSTICE SURYA PARTAP SINGH

Present : Mr.Umang Goyal, Advocate for the petitioner.

Mr. Amanpreet Singh, Senior Standing Counsel
for the respondent.

SURYA PARTAP SINGH, J. (Oral):

1. Learned counsel for the parties submits that the present petition has become infructuous as the complaint filed against the accused persons was withdrawn and they were ordered to be discharged by the learned trial Court, vide order dated 29.10.2025. Their bail bonds and surety bonds were also ordered to be discharged.
2. In view of above mentioned submissions, no cause for survival of this petition exists. Hence, the same is hereby dismissed being infructuous.

**(SURYA PARTAP SINGH)
JUDGE**

15.12.2025

Manoj Bhutani

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