



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

136

CWP-2047-2026

Date of Decision: 11.02.2026

YOGINDER KUMAR SHARMA

.....PETITIONER

Versus

INCOME TAX OFFICER, WARD 5(5), CHANDIGARH AND ORS

.....RESPONDENTS

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI**

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

Mr. Vaibhav Gupta, Jr. Standing Counsel for the respondents.

DEEPAK SIBAL, J. (Oral)

1. Learned counsel for the petitioner submits that he has express instructions from the petitioner to the effect that the petitioner would be satisfied if the present petition is disposed of with a direction to respondent No.3 to expeditiously dispose of the statutory appeal filed by the petitioner under Section 246-A of the Income Tax Act, 1961 to challenge therein assessment order dated 27.02.2025, pertaining to the assessment year 2015-16 (Annexure P-11) because delay in the decision of such appeal is causing untold financial hardship to the petitioner as his application for stay, filed along with the aforesaid appeal, has not been accepted in toto.

2. Learned counsel for the respondents has no objection to the acceptance of the afore alternate prayer made on the petitioner's behalf.

3. In the light of the above, we find the petitioner's alternate prayer to be reasonable and accordingly, dispose of this petition with a direction to respondent No.3 to finally decide the petitioner's aforesaid appeal filed by



him against the assessment order dated 27.02.2025 within one month from the date of receipt of a copy of this order, in accordance with law.

[DEEPAK SIBAL]
JUDGE

11.02.2026

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

[LAPITA BANERJI]
JUDGE