



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

CWP-2806-2026

Date of Decision: 09.04.2026

CHAMAN LAL

... PETITIONER

VS.

CENTRAL BOARD OF DIRECT TAXES AND ORS

... RESPONDENTS

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

Present: Mr. Divya Suri, Advocate,
Mr. Sachin Bhardwaj, Advocate,
Mr. Yogesh Kumar Mittal, Advocate, for the petitioner.

Mr. Varun Issar, Sr. Stading Counsel with
Ms. Pridhi Sandhu, Jr. Standing Counsel, for the respondents.

DEEPAK SIBAL, J. (Oral)

1. Learned counsel for the petitioner seeks to withdraw this petition with liberty to the petitioner to file a fresh one on the same cause of action as also to challenge therein Section 147A of the Income Tax Act, 1961.

2. Dismissed as withdrawn with liberty as prayed for.

**(DEEPAK SIBAL)
JUDGE**

**(LAPITA BANERJI)
JUDGE**

09.04.2026

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Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No