



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

(Sr. No. 146)

**CWP No. 3420 of 2026
Date of decision: 16.04.2026**

M/s Bhatia Electric Stores Pvt. Ltd.

.....Petitioner

Versus

Deputy Commissioner of Income Tax and others

.....Respondents

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

Present : Mr. Rajiv Sharma, Advocate for the petitioner.

Ms. Nikita Garg, Advocate and
Mr. Vidul Kapoor, Junior Standing Counsel
for the respondent(s).

* * *

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(2) Dismissed as withdrawn with liberty as prayed for.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**

16.04.2026
sunil yadav

**(LAPITA BANERJI)
JUDGE**

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