



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No. 136

CWP-3145-2026

Date of decision : 09.04.2026

Shiv Shakti Agro Enterprises

..... Petitioner

Versus

Income Tax Officer, Ludhiana and others

..... Respondents

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

Present : Mr. V. B. Gupta, Advocate, for the petitioner

Mr. Ranvijay Singh, Senior Standing Counsel, with
Mr. Vidul Kapoor, Junior Standing Counsel,
for the Income Tax Department.

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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 Dismissed as withdrawn with liberty as prayed for.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

09.04.2026
shamsher

[LAPITA BANERJI]
JUDGE

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