



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

CWP-3025-2026

Date of Decision: 09.04.2026

KANIKA GUPTA

... PETITIONER

VS.

INCOME TAX OFFICER AND OTHERS

... RESPONDENTS

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

Present: Mr. Rohit Kaura, Advocate,
for the petitioner.

Mr. Ranvijay Singh, Sr. Standing Counsel with
Mr. Vidul Kapoor, Jr. 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 Dismissed as withdrawn with liberty as prayed for.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**

**(LAPITA BANERJI)
JUDGE**

09.04.2026
smriti

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No