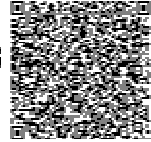


2026:PHHC:055681-DB



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No. 134

CWP-3027-2026

Date of decision : 09.04.2026

Amar Prabhu Goyal

..... Petitioner

Versus

Deputy Commissioner of Income Tax,
Chandigarh and others

..... Respondents

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

Present : Mr. Rohit Kaura, Advocate, for the petitioner
(appeared through video conferencing).

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

* * * * *

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 Dismissed as withdrawn with liberty as prayed for.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