



IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

(Sr. No. 138)

CWP No. 3351 of 2026
Date of decision: 09.04.2026

Bhola Singh Sidhu

.....Petitioner

Versus

Union of India and others

.....Respondents

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

Present : Mr. Avneet Singh, Advocate for the petitioner.

Ms. Urvashi Dhugga, Senior Standing Counsel and
Mr. Vaibhav Gupta, Junior Standing Counsel
for the respondents.

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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(2) Dismissed as withdrawn with liberty as prayed for.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
sunil yadav

**(LAPITA BANERJI)
JUDGE**

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