



**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH
CWP-3459-2026 (O&M)
Date of Decision : 09.04.2026**

Sant Baba Braham Dass Memorial Trust ...Petitioner

Versus

Central Board of Direct Taxes, North Block-New Delhi and others
...Respondents

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

Present : Mr. Divya Suri, Advocate,
Mr. Sachin Bhardwaj, Advocate,
Mr. Yogesh Kumar Mittal, Advocate,
for the petitioner.

Mr. Varun Issar, Sr. Standing Counsel with
Ms. Pridhi Sandhu, Jr. Standing Counsel
for the respondents.

DEEPAK SIBAL, J. (Oral)

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.

Dismissed as withdrawn with liberty as prayed for.

**(DEEPAK SIBAL)
JUDGE**

**(LAPITA BANERJI)
JUDGE**

April 09, 2026

vandana

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No