



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.158

CWP-4626-2026

Date of decision: 16.04.2026

Som Nath

....Petitioner

Versus

Income Tax Officer, Ward 4(2), Jalandhar

....Respondent

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

Present: Mr. Lokesh Garg, Advocate for
Mr. Kushagra Mahajan, Advocate, for the petitioner.

Mr. Vidul Kapoor, Jr. Standing Counsel and
Ms. Nikita Garg, Jr. 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 Dismissed as withdrawn with liberty as prayed for.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**

**(LAPITA BANERJI)
JUDGE**

April 16, 2026

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*Whether speaking/reasoned
Whether reportable*

*Yes/No
Yes/No*