



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

**CM-1473-CWP-2026 in/and
CWP-37639-2025**

Date of Decision: 09.04.2026

AMBALA IND FABRICATORS AND ENGINEERS ... PETITIONER

VS.

NATIONAL e-ASSESSMENT CENTRE AND OTHERS ... RESPONDENTS

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

Present: Mr. Rajiv Sharma, Advocate,
for the petitioner.

DEEPAK SIBAL, J. (Oral)

Learned counsel for the petitioner seeks to withdraw the present petition with liberty to file a fresh petition on the same cause of action as also to challenge therein Section 147A of the Income Tax Act, 1961.

Dismissed as withdrawn with liberty aforesaid.

Pending applications, if any, also stand disposed of.

**(DEEPAK SIBAL)
JUDGE**

**(LAPITA BANERJI)
JUDGE**

09.04.2026
smriti

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No