



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No. 154

CWP-6304-2026

Date of decision : 09.04.2026

Jaipal Singh

..... Petitioner

Versus

Deputy Commissioner of Income Tax,
Ludhiana and others

..... Respondents

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

Present : Mr. V. B. Gupta, Advocate, for the petitioner.

Mr. Varun Issar, Senior Standing Counsel, with
Ms. Pridhi Sandhu, Junior Standing Counsel,
for the revenue.

* * * * *

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 Dismissed as withdrawn with liberty as prayed for.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