IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

201 **Date of Decision:08.05.2026**

1) CRM-M-14983-2019

Income Tax Department **…Petitioner(s)**

Versus

Raninder Singh **…Respondent(s)**

2) CRM-M-15016-2019

Deputy Director of Income Tax **…Petitioner(s)**

Versus

Raninder Singh **…Respondent(s)**

3) CRM-M-15062-2019

Income Tax Department **…Petitioner(s)**

Versus

Amarinder Singh **…Respondent(s)**

CORAM: HON'BLE MR. JUSTICE TRIBHUVAN DAHIYA

Present:- Mr. Zoheb Hossain, Advocate (through Video Conferencing),
Mr. Sanjeev Menon, Advocate,
Mr. Vipul Joshi, Advocate, and
Mr. Piyush Kumar, Advocate
for the petitioner(s).

Mr. Akshay Bhan, Senior Advocate with
Mr. Gurmohan Singh Bedi, Advocate,
Mr. Pawandeep Singh, Advocate,
Mr. Anand Vardhan Khanna, Advocate for the respondent(s).

<u>TRIBHUVAN DAHIYA, J. (Oral)</u>

The petitioner Department/complainant approached learned Chief Judicial Magistrate by filing three complaints - Criminal Case nos. (i) COMA/11983/2016 titled *Income Tax Department* v. *Raninder Singh*; (ii) COMA/185/2016 titled *Income Tax Department* v. *Raninder Singh;* and (iii) COMA/12412/2016 titled *Income Tax Department* v. *Amarinder Singh*. Considering the same, summoning orders dated 07.03.2017, 19.03.2016 and 24.04.2017 were passed by the trial Court directing the respondents to face trial, which were challenged by them by filing three revision petitions before learned Additional Sessions Judge, Ludhiana; the revisions were accepted by setting aside the summoning orders and remanding the complaints to the trial Court for fresh adjudication vide a common order dated 27.11.2018.

2. Learned counsel for the petitioner has received instructions from the Department vide email dated 07.05.2026, which is retained on the case file as Annexure 'A'. It is to the effect that the Department will have no objection to fresh consideration of the complaints and accompanying material in accordance with law, provided all rights and contentions on behalf of the Department, on facts as well as in law, are expressly kept open.

3. In view thereof, the petitions are disposed of with a direction that the trial Court will decide the complaints filed by the petitioner/complainant afresh by taking into account all documents and material placed on record, including the additional documents, in accordance with law, expeditiously. Observations and findings of the revisional Court recorded in the order dated 27.11.2018, will not have any bearing on the complaints, which will be decided on their own merits.

4. Pending miscellaneous application(s), if any, also stand(s) disposed of.

5. A photocopy of this order be placed on connected files.

(TRIBHUVAN DAHIYA)
JUDGE

08.05.2026
Payal/Ad

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