



**IN THE HIGH COURT OF PUNJAB & HARYANA  
AT CHANDIGARH**

( Sr. No. 179 )

**CWP No. 8408 of 2026  
Date of decision: 09.04.2026**

**Devesh Sharma**

.....Petitioner

*Versus*

**Income Tax Officer and others**

.....Respondents

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

Present : Mr. Kartik Bansal, Advocate for the petitioner.

Mr. Varun Issar, Senior Standing Counsel for the respondent(s).

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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(2) Dismissed as withdrawn with liberty as prayed for.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**

**09.04.2026**  
*sunil yadav*

**( LAPITA BANERJI )  
JUDGE**

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