



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.202-U

CWP-10458-2026

Date of decision: 09.04.2026

Sanjeev Aggarwal

....Petitioner

Versus

Union of India and others

....Respondents

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

Present: Mr. Avneet Singh, Advocate and
Mr. Pranav Jain, Advocate
for the petitioner.

Mr. Saurabh Kapoor, Advocate
Mr. Rana Gurtej Singh, Advocate
Ms. Muskaan Gupta, Advocate and
Ms. Tanya Kumar, Advocate
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 Dismissed as withdrawn with liberty as prayed for.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 09, 2026

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*Whether speaking/reasoned
Whether reportable*

*Yes/No
Yes/No*