



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.211-U

CWP-10779-2026

Date of decision: 09.04.2026

Harsh Agro

....Petitioner

Versus

Union of India and others

....Respondents

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

Present: Ms. Nazuk Singhal, Advocate
for the petitioner.

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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 Dismissed as withdrawn with liberty as prayed for.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

Jyoti 1

*Whether speaking/reasoned
Whether reportable*

*Yes/No
Yes/No*