



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

201

CWP-6551-2006

Date of Decision: 18.02.2026

SHRI INDERPAL SINGH AHUJA

...Petitioner

Vs.

SHRI A.V. SINGH COMMISSIONER OF INCOME & ORS.

...Respondents

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL**

Present:- Mr. Kshitij Sharma, Sr. Advocate with
Ms. Gurpreet Kaur Bhatti, Advocate
for the petitioner

Ms. Urvashi Dhugga, Sr. Standing Counsel with
Mr. Vaibhav Gupta, Jr. Standing Counsel
Ms. Kavita, Advocate
for respondent-Income Tax

JAGMOHAN BANSAL, J. (ORAL)

1. Learned counsel for the respondent-Revenue submits that in view of subsequent developments, the petition has rendered infructuous.
2. Learned Sr. Counsel for the petitioner expressed his inability to controvert the aforesaid fact.
3. Dismissed as having been rendered infructuous.
4. Pending application(s), if any, stands disposed of.

**(JAGMOHAN BANSAL)
JUDGE**

**(AMARINDER SINGH GREWAL)
JUDGE**

February 18, 2026

Deepak DPA

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No