



IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

(Sr. No. 153)

CWP No.12699 of 2026

Date of decision: 06.05.2026

Drish Shoes Limited

.....Petitioner

Versus

Union Territory of Chandigarh and others

.....Respondents

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

Present : Mr. Vishal Aggarwal, Advocate for the petitioner.
Mr. Kunal Mulwani, Advocate and
Ms. Nikita Garg, Junior Standing Counsel for the respondent(s).

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DEEPAK SIBAL, J. (Oral)

For orders, see the detailed judgment of even date passed in **CWP
No.37049 of 2025 - H L Buildwell Private Limited Vs. Deputy Commissioner
of Income Tax, Central Circle-2, Ludhiana & Ors.**

**(DEEPAK SIBAL)
JUDGE**

06.05.2026
sunil yadav

**(LAPITA BANERJI)
JUDGE**

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