



Sr. No.115+250

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

**CM-982-CWP-2026
CM-4526-CWP-2026
CM-4527-CWP-2026 in/and
CWP-21465-2024
Date of Decision : 07.05.2026**

TIRLOCHAN SINGH

...PETITIONER

Versus

DEPUTY DIRECTOR OF INCOME TAX INV 2 LUDHIANA AND ANR

...RESPONDENTS

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

**Present : Mr. Tanmay Bhatnagar, Advocate
for the petitioner. (Through V.C.)**

**Ms. Pridhi Jaswinder Sandhu, Sr. Panel Counsel
for the respondents.**

DEEPAK SIBAL, J. (Oral)

Learned counsel for the petitioner submits that during the pendency of this petition, final penalty order has been passed and therefore, he be permitted to withdraw this petition with liberty to challenge such order.

Dismissed as withdrawn with liberty as prayed for.

Pending application(s), if any, shall also stand disposed of.

**(DEEPAK SIBAL)
JUDGE**

07.05.2026

Prince

**(LAPITA BANERJI)
JUDGE**

Whether reportable : Yes/No
Whether Reasoned: Yes/No