



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

Sr. No.106-7+218

CWP-32833-2025 (O&M)

Date of decision: 21.05.2026

Mr. Vijay Kumar Tandon

....Petitioner

Versus

Union of India and others

....Respondents

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

Present: Ms. Kajal Goel, Advocate for
Mr. Gurdial Singh Jaswal, Advocate, for the petitioner.

Mr. Saurabh Kapoor, Sr. Standing Counsel
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 Dismissed as withdrawn with liberty as prayed for.
3. Pending miscellaneous application(s), if any, also stand disposed of.

**(DEEPAK SIBAL)
JUDGE**

**(LAPITA BANERJI)
JUDGE**

May 21, 2026

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*Whether speaking/reasoned
Whether reportable*

*Yes/No
Yes/No*