



IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

CWP-35767-2025
Date of Decision:21.05.2026

M/s Indian Tractor Company Petitioner
Versus
Union of India and others ...Respondents

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

Present:- Mr. Prince Goyal, Advocate for the petitioner.

Mr. Saruabh Kapoor, Sr. Standing Counsel
for the respondents.

DEEPAK SIBAL, J. (Oral)

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 Dismissed as withdrawn with liberty as prayed for.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

21.05.2026
Prince

Whether speaking/reasoned:
Whether reportable:

Yes/No
Yes/No