



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No. 218 (37)

CWP-37236-2025

Date of decision : 21.05.2026

LB Wines Pvt. Ltd.

..... Petitioner

Versus

Income Tax Officer and others

..... Respondents

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

Present : Mr. Vishav Bharti Gupta, Advocate,
for the petitioner.

Mr. Ranvijay Singh, Senior Standing Counsel, with
Mr. Vidul Kapoor, Junior Standing Counsel,
for the Income Tax Department.

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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 Dismissed as withdrawn with liberty as prayed for.

[DEEPAK SIBAL]
JUDGE

21.05.2026
shamsher

[LAPITA BANERJI]
JUDGE

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