



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

(Sr. No. 314)

CWP No.2212 of 2026

Date of decision: 06.05.2026

H L Buildwell Private Limited

.....Petitioner

Versus

Deputy Commissioner of Income Tax, Central Circle-2, Ludhiana & Ors.

.....Respondents

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

Present : Mr. Aalok Jagga, Advocate,
Mr. Karan Inder Singh, Advocate and
Mr. Nikhil Goyal, Advocate
for the petitioner.

Mr. Varun Issar, Senior Standing Counsel
for the respondent(s)-Income Tax Department.

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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