

2026:PHHC:056872-DB



IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Sr. No. 113

CWP-39497-2025

Date of decision : 16.04.2026

Karam Singh

..... Petitioner

Versus

Income Tax Officer, Patiala and others

..... Respondents

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

Present : Mr. Rishabh Kapoor, Advocate, for the petitioner.
Mr. Rana Gurtej Singh, Advocate, for the revenue.

* * * * *

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 Dismissed as withdrawn with liberty as prayed for.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

16.04.2026
shamsher

[LAPITA BANERJI]
JUDGE

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