Sunny Garg v. Income Tax Officer, Ward-2(1), Chandigarh and others

CWP-24941-2024

2026:PHHC:124076-DB | 2026-09-03

Withdrawal permitted with liberty to file afresh on the same cause and challenge section 147A.

147A

High Court of Punjab and Haryana | Division Bench | Deepak Sibal | Sunish Bindlish

Assessment years: Not specified in source

01 FACTS OF THE CASE

In CWP-24941-2024, Sunny Garg's counsel sought withdrawal with liberty to bring a fresh petition on the same cause of action and also challenge section 147A of the Income-tax Act, 1961. The order supplies no assessment year, disputed amount or description of the underlying reassessment documents.

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02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the requested withdrawal and liberty. It offered no substantive reasoning on section 147A or on the underlying cause of action.

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03 JUDICIAL DECISION

The petition was dismissed as withdrawn with liberty as prayed for.

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04 OUTCOME / IN WHOSE FAVOUR

The present petition ended, while the petitioner received permission to file a fresh petition on the same cause and include a section 147A challenge. No tax notice or order was set aside.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The liberty expressly accommodates the proposed statutory challenge — The requested fresh petition would add a challenge to section 147A while retaining the same cause of action. That procedural permission is the specific value of the order. It does not indicate that the Court accepted any argument against the provision or prejudged the new petition.

Withdrawal leaves the substantive controversy undecided — A reader should distinguish permission to recast litigation from relief against an assessment or notice. Nothing in the operative sentence quashes an instrument, grants a stay or directs a refund. The source therefore cannot support a conclusion that Sunny Garg succeeded on reassessment jurisdiction.

The fresh proceeding remains a separate step — The order does not record that a new petition was actually filed, fix a filing deadline or decide any objection to it. For practical follow-up, this permission should be retained with the fresh pleadings, while the fresh proceeding's status and any protection sought must be established from its own record.

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SOURCE & VERIFICATION

Punjab and Haryana High Court original order - verified repository copy

1-page official High Court of Punjab and Haryana judgment PDF (20260903_PHHC011299692024__preserved_e6c206cbc656_1.pdf).

All 1 original pages read and visually inspected; all five panels audited.

Open cited source rendition

Original is image-based apart from authentication text; complete page visually read. Decision date is 3 September 2026, distinct from the 7 September authentication stamp.

STATUTORY SCOPE

Section 147A is expressly identified as the proposed subject of the fresh challenge. Its validity or application was not decided.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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