CNR No: PHHC011087682024

2026:PHHC:124186-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Sr. No.231

CWP-21471-2024
Date of decision: 03.09.2026

Buta Singh ….Petitioner

Versus

Income Tax Officer, Patiala and others

….Respondents

CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MR. JUSTICE SUNISH BINDLISH

Present: Mr. Rohit Kaura, Advocate (through VC)
for the petitioner.

Mr. Saurabh Kapoor, Sr. Standing counsel with
Mr. Rana Gurtej Singh, Jr. Standing counsel with
Ms. Muskaan Gupta, Advocate
for the respondents.

* * *

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 Dismissed as withdrawn with liberty as prayed for.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

(SUNISH BINDLISH)
JUDGE

September 03, 2026
Jyoti I

Whether speaking/reasoned *Yes/No*
Whether reportable *Yes/No*

JYOTI SHARMA
2026.09.07 10:47
I attest to the accuracy and
authenticity of this document