



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

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CWP-14079-2024 (O&M)
Date of Decision: 14.05.2026

M/S ANE INDUSTRIES PRIVATE LIMITED

..... Petitioner

Versus

UNION OF INDIA AND OTHERS

....Respondents

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

Present : Mr. Imanbir Singh Dhaliwal, Advocate,
Mr. Shivam Sharma, Advocate and
Mr. Kirtsimran Nagpal, Advocate, for the petitioner.

Mr. Amanpreet (A. P.) Singh, Senior Standing Counsel
for respondents No.4 & 5.

DEEPAK SIBAL, J. (Oral)

Learned counsel for the petitioner submits that on 05.03.2026, for compounding offences for the Assessment Year 2014-15, the petitioner has filed a fresh application with the Principal Chief Commissioner of Income Tax, NW-R, Chandigarh (for short, 'Principal Commissioner') and that the petitioner would be satisfied if the present petition is disposed of with a direction to the Principal Commissioner to take a final decision thereupon in a time bound manner.

2. Learned counsel for the respondents has no objection to the acceptance of the afore prayer made on the petitioner's behalf.

3. After considering the facts of the case and the no objection raised by learned counsel for the respondents, we deem it just and

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appropriate to dispose of this petition with a direction to the Principal Commissioner to take a final decision on the aforesaid application filed by the petitioner, in accordance with law.

4. Needless to add that if the afore application is disposed of by the Principal Commissioner or an adverse order is passed while taking a decision thereupon, it shall be open to the petitioner to challenge such order, in accordance with law.

5. Pending application(s), if any, shall stand disposed of.

[DEEPAK SIBAL]
JUDGE

14.05.2026*Jyoti Thakur*

[LAPITA BANERJI]
JUDGE

Whether speaking/reasoned:
Whether reportable:

Yes/No
Yes/No