



IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

CWP-37894-2025 (O&M)
Reserved on :08.09.2026
Date of decision: 10.09.2026

AVTAR SINGH

..... Petitioner

Versus

INCOME TAX OFFICER WARD 3 PATIALA AND OTHERS

..... Respondent(s)

**CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE RUPINDERJIT CHAHAL**

Present : Mr. Kartik Bansal, Advocate and
Ms. Kritika Bansal, Advocate, for the petitioner.

Ms. Urvashi Dhugga, Senior Standing Counsel,
Mr. Vaibhav Gupta, Junior Standing Counsel and
Ms. Kavita, Advocate, for the respondents.

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DEEPAK SIBAL, J.

1. For order see the detailed judgment of even date passed in *CWP No.15791 of 2024 - Jyoti Sareen Vs. Union of India and others.*
2. All pending miscellaneous applications, if any, also stand disposed of.

**(DEEPAK SIBAL)
JUDGE**

10.09.2026
Jyoti 1

**(RUPINDERJIT CHAHAL)
JUDGE**

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