CNR No: PHHC010863702025
2026:PHHC:129067-DB

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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-15828-2025
Date of Decision : 11.09.2026

M/S S N REALTORS PRIVATE LIMITED ...PETITIONER

VERSUS

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE I AND OTHERS ...RESPONDENTS

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

Present : Mr. Yuvraj Singh, Advocate and
Ms. Shruti Garg, Advocate, for the petitioner.
(Through VC)

Mr. Ranvijay Singh, Sr. Standing Counsel with
Mr. Vidul Kapoor, Jr. Standing Counsel,
for the respondents-Income Tax Department.

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DEEPAK SIBAL, J.(Oral)

1. Learned counsel for the parties agree that the petitioner would also be entitled to the same relief as has been granted through a judgment of this Court dated 10.09.2026 passed in *CWP-15791-2024 – Jyoti Sareen vs. Union of India and others.*

2. In the light of the above consensus, the petition is allowed in terms of *Jyoti Sareen's case (supra)*, resulting in quashing of the impugned notice dated 30.03.2023 issued to the petitioner under Section 148 of the Income Tax Act, 1961 alongwith consequential proceedings, if any.

(DEEPAK SIBAL)
JUDGE

11.09.2026
Vandana yadav

(SUNISH BINDLISH)
JUDGE

Whether speaking/reasoned. : Yes/No
Whether Reportable. : Yes/No

VANDANA YADAV
2026.09.13 11:59
I attest to the accuracy and
integrity of this document