CNR No: PHHC011438932024
2026:PHHC:128776-DB

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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-28526-2024
Date of Decision : 11.09.2026

USHA RANI ...PETITIONER

VERSUS

INCOME TAX OFFICER AND OTHERS ...RESPONDENTS

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

Present : Mr. Nikhil Goyal, Advocate, for the petitioner.

Ms. Urvashi Dhugga, Sr. Standing Counsel with
Mr. Vaibhav Gupta, Jr. Standing Counsel
Ms. Kavita, Advocate and
Ms. Arushi Bansal, Advocate
for the respondents.

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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 11.04.2023 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 12:00
I attest to the accuracy and
integrity of this document