



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

**CWP No.12800 of 2022  
Date of Decision: 19.08.2025**

M/s Kwality Overseas Pvt. Ltd.

...Petitioner

Versus

Assistant Commissioner of Income Tax, Ludhiana and anr.

...Respondents

**CORAM: HON'BLE MRS. JUSTICE LISA GILL  
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present:- Mr. Sandeep Goyal, Advocate  
for petitioner.

Mr. Varun Issar, Senior Standing Counsel, Income Tax Dept.  
for respondents.

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**LISA GILL, J.(Oral)**

1. Learned counsel for petitioner submits that he has no instructions in this matter.
2. Keeping in view the above, we are left with no other option except to dismiss this writ petition for non-prosecution.
3. Ordered accordingly.
4. Liberty is afforded to petitioner to file appropriate application, if so advised, within a period of four weeks.
5. Copy of this order be conveyed to petitioner at the given address.

**(LISA GILL)  
JUDGE**

**19.08.2025**  
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**(MEENAKSHI I. MEHTA)  
JUDGE**

*Whether speaking/reasoned: Yes/No*

*Whether Reportable: Yes/No*