

2025:PHHC:127397-DB



**110-1 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CM-18342-44-CII-2025 in/and
ITA-121-2023
Date of Decision: September 15, 2025**

**THE PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL),
GURGAON** Appellant

Versus

**SOURABH AGGARWAL LEGAL HEIR OF KAMLA AGGARWAL
(DECEASED)** Respondent

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

Present: Mr. Yogesh Putney, Senior Standing Counsel with
Mr. Vaibhav Gupta, Advocate for the appellant.

Ms. Sonia Bohat, Advocate for
Mr. Sukesh Kumar Jindal, Advocate for the respondent.

LISA GILL, J.

CM-18342-CII-2025

1. This application seeking preponement of hearing of appeal is rendered infructuous.

2. Application is disposed of accordingly.

**CM-18343-44-CII-2025 in/and
ITA-121-2023**

1. Learned counsel for appellant submits that respondent – Assessee has opted for Direct Tax Vivad Se Vishwas Scheme, 2024 and in pursuance thereof Form No. 4 has since been issued.

2. In view thereof, appellant seeks to withdraw this appeal with questions of law being kept open for adjudication in appropriate proceedings. He also seeks liberty to file appropriate application in case, it is found that respondent – Assessee has furnished incorrect declaration or has violated any conditions of the Scheme.
3. Learned counsel for respondent verifies that Assessee has opted for the Scheme in question.
4. Application is allowed and appeal is, accordingly, dismissed as withdrawn with liberty as aforementioned.
5. Pending application(s), if any, stand(s) disposed of.

**(LISA GILL)
JUDGE**

**(MEENAKSHI I. MEHTA)
JUDGE**

September 15, 2025

Rts

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