



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

Sr. No. 1(2)

**RA-CW-25-2025 in  
CWP-7371-2021**

**Date of decision: 19.09.2025**

**M/s Lambodar Arts Enterprise LLP and others**

.....Petitioners

*Versus*

**Deputy Commissioner of Income Tax**

.....Respondent

**CORAM : HON'BLE MR. JUSTICE DEEPAK SIBAL  
HON'BLE MS. JUSTICE MANISHA BATRA**

Present : Mr. Yogesh Putney, Senior Standing Counsel,  
Mr. Vidul Kapoor, Junior Standing Counsel and  
Mr. Vaibhav Gupta, Junior Standing Counsel  
for the applicant(s)/respondent(s)- Income Tax Department.

Mr. R. Kartikeya, Advocate  
for the non-applicant(s)/petitioner(s).

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**DEEPAK SIBAL, J. (Oral)**

(1) The non-applicant(s)/petitioner(s) knocked the doors of this Court seeking quashing of the show cause notices dated 18.09.2020, 23.09.2020, 25.09.2020, 28.09.2020, 26.12.2020, 29.12.2020 and 31.12.2020 whereby the petitioner(s) had been asked to show cause under Section 24(1) of the Prohibition of Benami Property Transactions Act, 1988 (for short – 1988 Act) as to why the property mentioned in the said show cause notices should not be treated as a *Benami* property.

(2) Relying on the law laid down by the Supreme Court in ***Union of India and another Vs. Ganpati Dealcom Pvt. Ltd., 2022 SCC Online SC 1064***, through order dated 25.09.2023, a Coordinate Bench of this Court quashed the impugned notices. However, since a review petition, filed before the Supreme Court, seeking review of ***Ganpati Dealcom Pvt. Ltd.'s***



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case (supra) was pending, the Coordinate Bench gave liberty to the applicant-Income Tax Department to seek revival of the main petition in case the aforesaid review petition was allowed by the Supreme Court.

(3) Learned counsel for the parties are *ad idem* that the aforesaid review application in ***Ganpati Dealcom Pvt. Ltd.'s*** case (supra) has since been allowed.

(4) In the light of the above development and in terms of the liberty granted through order dated 25.09.2023, the said order is recalled and the non-applicant/petitioner's writ petition is directed to be listed for hearing before an appropriate bench, as per roster.

(5) Disposed of.

**( DEEPAK SIBAL )  
JUDGE**

**19.09.2025**  
*sunil yadav*

**( MANISHA BATRA )  
JUDGE**

Whether speaking/reasoned : Yes / No

Whether reportable : Yes / No