



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

**CWP-5827-2025**

**Date of decision:03.03.2025**

Kamla Bansal since deceased through her legal heir      ....Petitioner

Versus

Union of India and others      ....Respondents

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI  
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Manpreet Singh Kanda, Advocate,  
for the petitioner.

Mr. Varun Issar, Senior Standing Counsel,  
for the respondent-Revenue.

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**ARUN PALLI, J.** (Oral)

Learned counsel for the parties submit, for the proceedings under Section 148 of the Income Tax Act, 1961, that were initiated against the dead person (assessee), have since been dropped, nothing substantive survives in this petition, and the same be disposed of, as such.

Ordered accordingly.

**(ARUN PALLI)  
JUDGE**

**(SUDEEPTI SHARMA)  
JUDGE**

**03.03.2025**

Ak Sharma

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