

2025:PHHC:035525-DB



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

**CWP No. 23278 of 2023(O&M)**

**Date of Decision: 11.03.2025**

**ADS Developers Private Limited and others**

**.....Petitioners**

Versus

**Deputy Commissioner of Income Tax, Central Circle-2, Aayakar  
Bhawan, Ludhiana**

**..... Respondent**

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

**HON'BLE MR.JUSTICE ALOK JAIN**

Present: Mr. S.K.Mukhi, Advocate  
for petitioners.

Mr. Yogesh Putney, Sr. Standing Counsel,  
Mr. Varun Issar, Sr. Standing Counsel,  
Mr. Ranvijay Singh, Sr. Standing Counsel,  
Mr. Saurabh Kapoor, Sr. Standing Counsel  
for respondent-Income Tax.

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**LISA GILL, J.**

For orders, see order of even date passed in **CWP No. 14092 of  
2024, titled Guneet Kaur Vs. Income Tax Officer Ward 6 (1), Aykar  
Bhawan, Chandigarh.**

**(LISA GILL )  
JUDGE**

**(ALOK JAIN)  
JUDGE**

**March 11, 2025.**

s.khan

Whether speaking/reasoned : Yes/No.

Whether reportable : Yes/No