



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

112

**CWP No.4224 of 2025 (O&M)  
Date of Decision: 15.02.2025**

M/s Gurmat Parchar Sabha (Regd.)

**..... Petitioner**

Versus

National E-Assessment Centre and others

**..... Respondents**

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA  
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present: Mr. Maninder Arora, Advocate, for  
Mr. Harmeet Singh, Advocate for the petitioner.

Mr. Yogesh Putney, Senior Standing Counsel  
for the respondents-Income Tax.

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**SANJEEV PRAKASH SHARMA, J (ORAL)**

1. After arguing for sometime, learned counsel for the petitioner seeks permission of this Court to withdraw the present petition, with liberty to raise all the points and arguments before the ITAT where the appeal is pending.

2. Permitted to do so.

3. Dismissed as withdrawn with the liberty aforesaid.

**(SANJEEV PRAKASH SHARMA)  
JUDGE**

**(MEENAKSHI I. MEHTA)  
JUDGE**

**15.02.2025***D.Bansal*

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