



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

**CWP No.24988 of 2025  
Date of Decision:15.09.2025**

Kamal Deep Singh

...Petitioner

Versus

Income Tax Officer, Muzaffarpur, Bihar

...Respondent

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

Present:- Mr. S.K.Mukhi, Advocate  
for the petitioner (*joined through Video-Conferencing*).

Mr. Ranvijay Singh, Senior Standing counsel with  
Ms. Nikita Garg, Junior Standing counsel  
for respondent-Income Tax Department.

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**LISA GILL, J. (Oral)**

1. Learned counsel for respondent points out that petitioner's PAN lies in Bihar and notice under Section 148 of Income Tax Act has been issued by Income Tax Officer, Ward 1(1), Muzaffarpur, Bihar.
2. In view of above, learned counsel for petitioner seeks to withdraw this writ-petition with liberty to petitioner to avail his remedy before correct jurisdictional Court.
3. Writ-petition is, accordingly, dismissed as withdrawn with liberty afore-said.

**(LISA GILL)  
JUDGE**

**15.09.2025**  
seema

**(MEENAKSHI I. MEHTA)  
JUDGE**

*Whether speaking/reasoned: Yes/No*  
*Whether Reportable: Yes/No*