

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

ITA No. 534 of 2009 (O&M)

Date of decision: 12.8.2015

Commissioner of Income Tax I, Ludhiana

.....Appellant.

Smt.Pushpa Gupta

.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

Present: Mr. Rajesh Katoch, Advocate for the appellant-revenue.

Mr. S.K.Mukhi, Advocate for the respondent-assessee.

Ajay Kumar Mittal,J.

For orders, see ITA No.188 of 2009 (*Commissioner of Income
Tax I, Ludhiana vs. Smt.Pushpa Gupta*).

**(Ajay Kumar Mittal)
Judge**

**August 12, 2015
'gs'**

**(Ramendra Jain)
Judge**