

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

**Income Tax Appeal No.203 of 2013
Date of Decision:30th January, 2015**

M/s Baldev Singh & Co.

...Appellant

Versus

**Commissioner of Income Tax, Aayakar Bhawan,
Rishi Nagar, Ludhiana, Punjab.**

...Respondent

**CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA
HON'BLE MR. JUSTICE AMIT RAWAL**

**Present: Mr. S.K.Mukhi, Advocate,
for the appellant.**

**Ms. Savita Saxena, Advocate,
for the respondent.**

RAJIVE BHALLA, J.

For orders, see order of even date passed in Income Tax
Appeal No.202 of 2013 titled as **M/s Baldev Singh & Co. v.**
Commissioner of Income Tax, Aayakar Bhawan, Rishi Nagar,
Ludhiana, Punjab.

**(RAJIVE BHALLA)
JUDGE**

**(AMIT RAWAL)
JUDGE**

**30th January, 2015
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