

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

**ITA No. 304 of 2013 (O&M)
Decided on : 22.07.2015**

Jagdish Singh Garcha

. . . Appellant

Versus

The Commissioner of Income Tax, Ludhiana and another

. . . Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE FATEH DEEP SINGH**

PRESENT: Ms. Radhika Suri, Senior Advocate with
Mr. Tej Mohan Singh, Advocate and
Ms. Rinku Dahiya, Advocate
for the appellant(s).

Ms. Urvashi Dhugga, Advocate,
Mr. Rajesh Katoch, Advocate
for the Revenue.

AJAY KUMAR MITTAL, J. (Oral)

For orders see **ITA No. 200 of 2013, titled as 'C.S. Atwal Vs.**

The Commissioner of Income Tax, Ludhiana and another'.

**(AJAY KUMAR MITTAL)
JUDGE**

**(FATEH DEEP SINGH)
JUDGE**

July 22, 2015

J.Ram