

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

**ITA No. 312 of 2013 (O&M)
Decided on : 22.07.2015**

Jagdish Sawhney

. . . Appellant

Versus

The Commissioner of Income Tax, Amritsar and another

. . . Respondents

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

PRESENT: Mr. Rishabh Kapoor, Advocate
for the appellant(s).

Ms. Urvashi Dhugga, Advocate,
Mr. Ashish Kashyap, Advocate for
Mr. Dinesh Goyal, 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