

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

**ITA No. 332 of 2013 (O&M)  
Decided on : 22.07.2015**

Bhai Harnirpal Singh

. . . Appellant

Versus

The Commissioner of Income Tax, Bathinda 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. G.S. Hooda, Advocate  
for the Revenue.

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**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*