

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA No.368 of 2013 (O&M)

Date of decision:21.05.2015

Commissioner of Income Tax (Central) Ludhiana

....Appellant

Versus

Harvinder Singh

....Respondent

**CORAM : HON'BLE MR.JUSTICE S.J.VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR.JUSTICE G.S.SANDHAWALIA**

Present: Mr.Ravi Shankar, Advocate, for the appellant.

Mr.Rohit Kaura, Advocate, for the respondent.

G.S.Sandhawalia J.

For orders, see judgment passed in ITA No.365 of 2013 titled
Commissioner of Income Tax (Central) Ludhiana Vs. Parminder Singh, of
even date.

**(S.J.Vazifdar)
Acting Chief Justice**

**(G.S.Sandhawalia)
JUDGE**

21.05.2015

sailesh