

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

**ITA No.322 of 2014 (O&M)
Date of decision: July 31, 2015**

Om Parkash Soni

.....Appellant

Vs.

Commissioner of Income Tax, Amritsar

.....Respondent

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

Present: Mr. Divya Suri, Advocate and
Mr. Madhur Sharma, Advocate for the appellant.

Mr. G.S.Hooda, Advocate and
Ms. Urvashi Dhugga, Advocate for the revenue.

Ajay Kumar Mittal,J.

For orders, see ITA No.161 of 2014 (*Bikramjit Singh Gill vs.
Commissioner of Income Tax, Bathinda*).

**(Ajay Kumar Mittal)
Judge**

**July 31, 2015
'gs'**

**(Fateh Deep Singh)
Judge**