

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

ITA No.417 of 2014 (O&M)

Date of decision:- 19.03.2015

Commissioner of Income Tax (Central) Ludhiana

...Appellant

Versus

Sanjay Jain

...Respondent

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

Present: Mr. Rajesh Katoch, Advocate for the appellant.

S.J. VAZIFDAR, A.C.J. (ORAL)

1. Income Tax Appeal No.261 of 2014 was filed against the same very order of the Income Tax Appellate Tribunal, which has been challenged in this appeal. The said appeal was disposed of by an order and judgment of Division Bench of this Court in ***ITA No.261 of 2014 (O&M) Commissioner of Income Tax (Central), Ludhiana Vs. Sandeep Jain decided on 29.9.2014.*** We are bound by the said judgment.

2. The appeal is therefore, dismissed.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

19.03.2015

Meenu