

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

ITA-234-2012 (O&M)

Date of decision:- 11.08.2016

Commissioner of Income Tax (Central), Ludhiana

...Appellant

Versus

Smt. Satish Bala Malhotra and others

...Respondents

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE DEEPAK SIBAL

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

Mr. Pankaj Jain, Senior Advocate,
with Mr. Sachin Bhardwaj, Advocate,
Mr. Divya Suri, Advocate,
and Mr. Gaurav Mittal, Advocate,
for the respondents.

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S.J. VAZIFDAR, C.J.

It is agreed that the result in this appeal follows the result in ITA-232-2012 titled as *Commissioner of Income Tax (Central), Ludhiana Vs Smt. Satish Bala Malhotra and others* which was dismissed by our separate order and judgement passed today.

2. For the reasons stated in ITA-232-2012, this appeal is also dismissed on the ground that it does not raise a substantial question of law and that the findings of the Tribunal are not perverse.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(DEEPAK SIBAL)
JUDGE

11.08.2016

Anodh

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No