

I N THE HI GH COURT OF PUNJAB AND HARYANA AT
CHANDI GARH

I TA- 227- 2016 (C&M)
Date of deci si on: - 06. 09. 2016

The Pr. Commi ssi oner of Income Tax-2, Jal andhar

... Appel l ant

Ver sus

Jagj it Si ngh Chaudhary

... Respondent

CORAM HON' BLE MR. JUSTI CE S. J. VAZI FDAR, CHI EF JUSTI CE
HON' BLE MR. JUSTI CE DEEPAK SI BAL

Present :- Mr. Vi vek Set hi , Advocat e,
for the appel l ant .
* * * *

S. J. VAZI FDAR, C. J. (ORAL)

Learned counsel appearing on behalf of the appellant admits that the judgement of a Division Bench of this Court in I TA-200-2013 titled as C.S. Atwal Vs The Commi ssi oner of Income Tax, Ludhi ana and another dated 22.07.2015 covers the matter against the revenue/appel l ant. He, however, states that in C.S. Atwal Vs The Commi ssi oner of Income Tax, Ludhi ana and another, the revenue has filed Petition(s) for Special Leave to Appeal before the Supreme Court. We are bound by the judgement.

2. In view of the judgement in C.S. Atwal Vs The Commi ssi oner of Income Tax, Ludhi ana and another, this appeal is di smi ssed.

(S. J. VAZI FDAR)
CHI EF JUSTI CE

(DEEPAK SI BAL)
JUDGE

06. 09. 2016
Amodh

Whether speaki ng/ reasoned	Yes/ No
Whether report abl e	Yes/ No