

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

**ITA No. 289 of 2016
Date of decision: 08.2.2017**

Basant Singh

.....Appellant

Vs.

Commissioner of Income Tax, Ludhiana

.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

Present: Mr. Divya Suri, Advocate for the appellant.
Mr. Rajesh Katoch, Advocate for the respondent.

Ajay Kumar Mittal,J.

For orders, see ITA No. 288 of 2016 (*Basant Singh, Prop. Basant
General Store Vs. Commissioner of Income Tax, Ludhiana (Punjab)*).

**(Ajay Kumar Mittal)
Judge**

**February 08, 2017
'gs'**

**(Ramendra Jain)
Judge**

