

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

WTR-1-2011

Decided on: 28.09.2017

C.W.T., Patiala

.... Petitioner

Versus

Kuldip Parkash, HUF, Chandigarh

..... Respondent

**CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU**

**Present: Ms. Urvashi Dhugga, Advocate
for the revenue.**

A.B. CHAUDHARI, J (ORAL)

Learned counsel appearing on behalf of revenue states that in view of the tax effect only less than ₹14,000/-, the appeal be disposed of keeping alive the question of law.

Ordered accordingly.

**(S.J. VAZIFDAR)
CHIEF JUSTICE**

**(HARINDER SINGH SIDHU)
JUDGE**

28.09.2017
Dinesh

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No