

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

**ITA No. 192 of 2017 (O&M)  
Date of decision: 08.05.2017**

**Pr. Commissioner of Income Tax, Jalandhar-I, Jalandhar**

**.....Appellant**

**Vs.**

**Shri Sukhdev Singh Randhawa, Randhawa Colony, Mukerian**

**.....Respondent**

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

Present: Mr. Vivek Sethi, Senior Standing counsel for the appellant-  
Revenue.

**Ajay Kumar Mittal,J.**

For orders, see ITA No.191 of 2017 (*Pr. Commissioner of Income  
Tax, Jalandhar I, Jalandhar vs. Dr. Amrik Singh Basra, Miani Road, Dasuya*).

**(Ajay Kumar Mittal)  
Judge**

**May 08, 2017  
'gs'**

**(Ramendra Jain)  
Judge**

