

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

I.T.A. No. 223 of 2012 (O&M)

Date of Decision:11.07.2018

Ramesh Kumar Dudani

.....Appellant

Versus

The Commissioner of Income Tax, Chandigarh and another

.....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE AVNEESH JHINGAN.**

Present: Mrs. Radhika Suri, Senior Advocate with
Mr. Manpreet Singh Kanda, Advocate
for the appellant.

Mrs. Urvashi Dhugga, Senior Standing counsel
for the revenue-respondents.

AVNEESH JHINGAN, J.

For order, see detailed reasons recorded in a separate order of
even date passed in I.T.A. No. 194 of 2010, titled as “Ramesh Kumar
Dudani Versus The Commissioner of Income Tax, Chandigarh.”

**(AJAY KUMAR MITTAL)
JUDGE**

**(AVNEESH JHINGAN)
JUDGE**

**11.07.2018
reema**

Whether speaking/reasoned

Yes/No

Whether Reportable:

Yes/No