

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA-351-2015 (O&M)

Date of Decision: 22.10.2018

M/s The Patiala Improvement Trust, Patiala

....Appellant.

Versus

Assistant Commissioner of Income Tax, Patiala and another

...Respondents.

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

PRESENT: Mr. Sanjay Ghalawat, Advocate for
Mr. Rohit Sud, Advocate for the appellant.

Mr. Denesh Goyal, Sr. Standing Counsel for the respondents.

AJAY KUMAR MITTAL, J.

CM-20232-CII-2015

This is an application under Section 149 of the Code of Civil Procedure for making up deficiency of court fees.

Learned counsel for the appellant submitted that since the deficiency in court fees has been made good, the delay, if any, condoned.

Application is allowed and the delay, if any, in making up deficiency of court fees is condoned.

CM-20233-CII-2015

Delay of 38 days in refiling the appeal is condoned.

CM stands disposed of accordingly.

ITA-351-2015

For orders, see **ITA-301-2015 (M/s The Patiala Improvement Trust, Patiala v. Assistant Commissioner of Income Tax, Patiala and another)**.

**(AJAY KUMAR MITTAL)
JUDGE**

October 22, 2018
gbs

**(AVNEESH JHINGAN)
JUDGE**

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No