

IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

I.T.A. No. 431 of 2015 (O&M)

Date of Decision: 11.07.2018

Ramesh Kumar Dudani

.....Appellant

**Versus**

The Commissioner of Income Tax, Mohali 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