

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

**ITA No. 16 of 2017 (O&M)
Date of decision: 30.07.2018**

The Pr. Commissioner of Income Tax (Central), Ludhiana

.....Appellant

Vs.

**Sh. Subhash Gandhi, Prop. M/s K.C. Restaurant & Hotel, Banga Road,
Nawanshahar.**

.....Respondent

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

Present: Mr. Rajesh Katoch, Senior Standing Counsel for the appellant-revenue.

Mr. Ashok Paul Batra, Advocate for the respondent-assessee.

For orders, see ITA No. 10 of 2017 (**The Pr. Commissioner of
Income Tax (Central), Ludhiana Vs. Ashwani Gandhi, B-5/617, Bhatti
Colony, Chandigarh Road, Nawanshahar**).

**(Ajay Kumar Mittal)
Judge**

**July 30, 2018
'gs'**

**(Avneesh Jhingan)
Judge**