

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-509-2017 (O&M)
Date of decision:- 21.02.2018

Pr. Commissioner of Income Tax-2, Chandigarh
...Appellant
Versus
Hardev Singh Arshi
...Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present:- Ms. Urvashi Dhugga, Advocate,
for the appellant.
* * * *

S.J. VAZIFDAR, C.J. (ORAL)

This is an appeal against the order of the Tribunal upholding the decision of the CIT. The matter pertains to the Assessment Year 2007-08.

2. Ms. Dhugga fairly invites our attention to the judgment of the Supreme Court in *Commissioner of Income Tax vs. Balbir Singh Maini*, [2017] 398 ITR 531 (SC), which covers the case against the appellant/revenue.

3. The appeal is, therefore, dismissed.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
JUDGE

21.02.2018
Amodh

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No