

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDI GARH

Income Tax Appeal No. 531 of 2017 (O&M)
DATE OF DECISION: 20.03.2018

The Principal Commissioner of Income-tax-II, Amritsar
..... Appellant

versus

Sh. Rattan Singh

..... Respondents

COGRAM - HON'BLE MR. JUSTICE S. J. VAZIDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Mr. Denesh Goyal, Advocate for the appellant

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S. J. VAZIDAR, CHIEF JUSTICE: (Oral)

Mr. Goyal fairly invites our attention to a judgment of the Supreme Court in Commissioner of Income-Tax vs. Balbir Singh Maini, [2017] 398 ITR 531 (SC) which upheld the judgment of this Court. The judgment admittedly covers the case against the revenue.

2. The appeal is accordingly dismissed.

(S. J. VAZIDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
JUDGE

20.03.2018
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NOTE:

Whether speaking/ non-speaking: Speaking
Whether reportable: YES/ NO