

**110-A            IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

**ITA No.122 of 2019 (O&M)**

**Date of decision :25.11.2019**

Pr. Commissioner of Income Tax (Central), Gurgaon

..... Appellant

versus

Sh. Ravinder Pal Singh Sidhu

..... Respondent

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI  
HON'BLE MRS.JUSTICE ALKA SARIN**

**\*\*\***

Present :- Mr. Tajender K.Joshi, Advocate  
for the appellant.

**\*\*\***

**AJAY TEWARI, J. (Oral)**

For orders see *ITA No.120 of 2019, Pr. Commissioner of  
Income Tax (Central), Gurgaon Vs. Sh.Ravinder Pal Singh Sidhu*  
decided vide order of even date.

**( AJAY TEWARI )  
JUDGE**

**( ALKA SARIN )  
JUDGE**

**25.11.2019**

*Pooja sharma-I*

Whether speaking/reasoned

Yes/No

Whether Reportable :

Yes/No