

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA-135-2019 (O&M)

Date of Decision: 25.3.2019

Som Nath

....Appellant.

Versus

Commissioner of Income Tax, Panchkula and others

...Respondents.

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.  
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL.**

**PRESENT:** Mr. Abhilaksh Grover, Advocate for the appellant.

**AJAY KUMAR MITTAL, J.**

For orders, see ITA-133-2019 (Jagpal v. Commissioner of  
**Income Tax, Panchkula and others).**

**(AJAY KUMAR MITTAL)  
JUDGE**

**March 25, 2019**  
gbs

**(MANJARI NEHRU KAUL)  
JUDGE**

**Whether Speaking/Reasoned**

**Yes/No**

**Whether Reportable**

**Yes/No**