

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

**RA-CR-43-2019 in ITA-113-2018 (O&M)  
Date of Decision : 16.08.2019**

Subhash Chand

..... Applicant

Versus

The ACIT, Circle 5(1), Aayakar Bhawan, 6<sup>th</sup> Floor,  
Room No.614, Sector 17 E, Chandigarh

..... Respondent

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

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Present : Ms. Radhika Suri, Senior Advocate with  
Mr. Manpreet Singh Kanda, Advocate  
for the applicant-appellant .

Mr. Yogesh Putney, Advocate and  
Mr. Ajiteshwar Singh, Advocate  
for the Revenue.

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

For orders see ***RA-CR-26 of 2019 in ITA-214 of 2016,***  
***M/s Admac Formulations Vs. Commissioner of Income tax, Panchkula***  
decided vide order of even date.

**(AJAY TEWARI)  
JUDGE**

**(AVNEESH JHINGAN)  
JUDGE**

**16.08.2019**

*pooja sharma-I*

|                           |   |        |
|---------------------------|---|--------|
| Whether speaking/reasoned | - | Yes/No |
| Whether reportable        | - | Yes/No |