

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

**ITA No. 26 of 2009 (O&M)  
Date of Decision: 20.8.2019**

State Bank of Patiala

.....Appellant

Vs.

Commissioner of Income Tax, Patiala and another

.....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI  
HON'BLE MR. JUSTICE HARNARESH SINGH GILL**

Present: Mr. Sanjay Bansal, Senior Advocate with  
Mr. Amit Parsad, Advocate  
for the appellant.

Mr. Karan Kaushal, Advocate for  
Mr. Kunal Sharma, Sr. Standing Counsel  
for the respondents.

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

Learned senior counsel for the appellant has submitted that this  
appeal has been rendered infructuous as the relief sought by the appellant  
has been granted.

Dismissed as infructuous.

**(AJAY TEWARI)  
JUDGE**

**(HARNARESH SINGH GILL)  
JUDGE**

**August 20, 2019**  
Gurpreet

**Whether speaking /reasoned : Yes**  
**Whether Reportable : No**