

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

**ITA No.162 of 2019 (O&M)
Date of Decision: 19.02.2020**

Ajay Gupta

Appellant

Versus

Commissioner of Income Tax, Gurugram

Respondent

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

Present: Mr. Deepak Gupta, Advocate
for the appellant.

AVNEESH JHINGAN, J.

Notice of motion.

Mr. Sandeep Goyal, Sr. Standing Counsel for the Revenue
who is present in the Court, accepts notice on behalf of the respondent.

Learned counsel for the parties are *ad idem* that issue
involved in the present case is similar as in CWP No.17971 of 2019
titled as ***Mahender Pal Narang Vs. Central Board of Direct Taxes,
New Delhi and others*** and the same be disposed of in same terms.

Disposed of in terms of CWP No.17971 of 2019 titled as
***Mahender Pal Narang Vs. Central Board of Direct Taxes, New
Delhi and others.***

**[AVNEESH JHINGAN]
JUDGE**

**[AJAY TEWARI]
JUDGE**

February 19, 2020

pankaj baweja

1. Whether speaking/ reasoned	:	Yes
2. Whether reportable	:	Yes