

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

ITA No.21 of 2002

Date of Decision: 18.02.2020

Manoj Kumar, Prop., M/s Medicare Surgicals, Ludhiana

Appellant

Versus

Commissioner of Income Tax, Ludhiana and another

Respondents

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

Present: Mr. Alok Mittal, Advocate
for the appellant.

Mr. Rajesh Katoch, Senior Standing Counsel with
Ms. Pridhi Jaswinder Sandhu, Junior Standing Counsel
for the Revenue.

AJAY TEWARI, J. (Oral)

[1] This appeal was filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chandigarh in ITA No.277/Chandi/93 for the assessment year 1989-90.

[2] Learned counsel for the appellant states that he has no instructions. Even otherwise, we find that amount involved is paltry.

[3] Dismissed for non-prosecution, with liberty to revive the appeal if something survives therein.

[4] Since the main case is dismissed, the pending application, if any, stands disposed of.

**[AJAY TEWARI]
JUDGE**

**[AVNEESH JHINGAN]
JUDGE**

February 18, 2020

pankaj baweja

1. Whether speaking/ reasoned	:	Yes / No
2. Whether reportable	:	Yes / No