

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

**Date of Decision : 4.2.2020**

**CWP-9293-2001 (O&M)**

**State Bank of Patiala**

**..... Petitioner**

**Versus**

**Commissioner of Income Tax, Patiala and another ..... Respondents**

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

**\*\*\***

Present : Mr. Sanjay Bansal, Senior Advocate with  
Mr. Amit Prasad, Advocate  
for the petitioner.

Mr. Sutaksh Saini, Advocate for  
Mr. Kunal Sharma, Sr. Standing counsel and  
Mr. Vishal Gupta, Inspector (High Court Cell)  
Office of Principal, CCIT, NWR, Chandigarh.

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

For detailed order see order of even date passed in **CWP-9291-2001** titled as “**State Bank of Patiala vs. Commissioner of Income Tax, Patiala and another.**”

**(AJAY TEWARI)  
JUDGE**

**(AVNEESH JHINGAN)  
JUDGE**

**4.2.2020  
anuradha**

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