

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

ITA No.100 of 2001

Date of Decision: 06.02.2020

Shiv Kumar Ohri (HUF)

Appellant

Versus

Commissioner of Income Tax, Jalandhar 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. Vivek Sethi, Sr. Standing Counsel for the Revenue
with Mr. Varun Issar, Jr. Standing Counsel

AJAY TEWARI, J. (Oral)

For order, see order of even date passed in ITA No.99 of
2001 titled as ***Shiv Kumar Ohri (HUF) Vs. Commissioner of
Income Tax, Jalandhar and another.***

**[AJAY TEWARI]
JUDGE**

**[AVNEESH JHINGAN]
JUDGE**

February 06, 2020

pankaj baweja

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