414-1

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

****

Date of Decision: 06.02.2020

1. ITA No.99 of 2001

Shiv Kumar Ohri (HUF)

Appellant

Versus

Commissioner of Income Tax, Jalandhar and another

Respondents

2. ITA No.100 of 2001

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)

[1] These two appeals have been filed under Section 260-A of the Income Tax Act, 1961 against the order passed by the Income Tax Appellate Tribunal, Amritsar in ITA No.234(ASR)/1993 and MA No.19(ASR)/2000 in ITA No.734(ASR)/1993 for the assessment year 1989-90 respectively.

[2] The issue involved in both the appeals relates to demand of ₹33,010/-.

[3] Considering the trivial nature of impact, we do not deem it

appropriate to decide the appeals and the same are, therefore, dismissed, leaving the questions of law to be decided in some other case.

[4] Ordered accordingly.

[5] Since the appeals are dismissed, the pending application, if any, stands disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

February 06, 2020
pankaj baweja

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