

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

ITA No.88 of 2002

Date of Decision: 30.01.2020

Om Parkash Gupta

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, Sr. Standing Counsel with
Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel
for the respondents-Revenue.

AJAY TEWARI, J (Oral):

For detailed and reasoned order, see order of even date
passed in connected ITA No.51 of 2001 titled as ***Om Parkash
Gupta Vs. Commissioner of Income Tax, Ludhiana and another.***

**[AJAY TEWARI]
JUDGE**

**[AVNEESH JHINGAN]
JUDGE**

January 30, 2020

pankaj baweja

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