443

IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

****

ITA No.18 of 2002
Date of Decision: 18.02.2020

M/s Sakay Traders, Jalandhar through its Partner Sh. Ashok Katyal

Appellant

Versus

The 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. Panel Counsel with
Mr. Varun Issar, Jr. Panel Counsel
for the respondents.

****

AJAY TEWARI, J. (Oral)

[1] This appeal has been under Section 260A of the Income Tax Act, 1961 against the order dated 16.09.1999 passed by the Income Tax Appellate Tribunal, Amritsar in ITA No.689(ASR)/1993 for the assessment year 1992-93.

[2] It transpires that this appeal is a cross-appeal to the appeal filed by the Revenue. The appeal filed by the Revenue was withdrawn on account of low tax effect.

[3] In the circumstances, the appeal is rendered infructuous.

[4] Disposed of accordingly.

[5] Since the appeal is disposed of, 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