

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

Date of decision : 21.01.2020

WTA No.10 of 2001 (O&M)

The Commissioner of Wealth-tax, Patiala

..... Appellant

versus

Maharaja Amarinder Singh, Karta of HUF
of Late Maharaja Yadvinder Singh,
New Moti Bagh Palace, Patiala

..... Respondent

WTA No.11 of 2001 (O&M)

The Commissioner of Wealth-tax, Patiala

..... Appellant

versus

Maharaja Amarinder Singh, Karta of HUF
of Late Maharaja Yadvinder Singh,
New Moti Bagh Palace, Patiala

..... Respondent

WTA No.3 of 2002 (O&M)

The Commissioner of Wealth-tax, Patiala

..... Appellant

versus

Maharaja Amarinder Singh,
New Moti Bagh Palace, Patiala

..... Respondent

WTA No.4 of 2002 (O&M)

The Commissioner of Wealth-tax, Patiala

..... Appellant

versus

Maharaja Amarinder Singh
New Moti Bagh Palace, Patiala

..... Respondent

WTA No.5 of 2002 (O&M)

The Commissioner of Wealth-tax, Patiala

..... Appellant

versus

Maharaja Amarinder Singh
New Moti Bagh Palace, Patiala

..... Respondent

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

Present : Mr. Kunal Sharma, Advocate for the appellant-revenue.

Mr. Akshay Bhan, Senior Advocate with
Mr. Alok Mittal, Advocate
for the respondent.

AJAY TEWARI, J. (Oral)

Learned counsel for the appellant-revenue states that the facts of the present case are covered by the decision of this Court in WTA No.3 of 2010, titled as *The Commissioner of Wealth-tax, Patiala Vs. Prince Raninder Singh Trust L/H of Late Maharaja Yadvindra Singh of Patiala, Patiala* decided on 20.01.2020.

In the circumstances, the appeal stands disposed of in the same terms as in WTA No.3 of 2010.

Since the main case has been dismissed, the pending C.M. Application, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(AVNEESH JHINGAN)
JUDGE**

21.01.2020

pooja sharma-I

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No