

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No. 397 of 2019

Date of decision: February 20, 2020

Sh. Ramesh Kumar Goyal

.. Appellant

v.

Commissioner of Income Tax

.. Respondent

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

Present: Mr. Brij Mohan Monga and
Mr. Rohit Kaura, Advocates for the petitioner.

...

AVNEESH JHINGAN, J.

Learned counsel for the appellant states that the issue involved in the present appeal is similar to ITA No. 396 of 2019—**Sh. Ramesh Kumar v. Commissioner of Income Tax.**

For the detailed reasons recorded in **Sh. Ramesh Kumar's case** (**supra**) decided on 19.2.2020, the present appeal is dismissed.

(AVNEESH JHINGAN)
JUDGE

(AJAY TEWARI)
JUDGE

February 20, 2020
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Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No