

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

\*\*\*\*

**ITA No. 259 of 2011 (O&M)  
Date of Decision: 23.01.2020**

**COMMISSIONER OF INCOME TAX-PATIALA**

**APPELLANT**

**VERSUS**

**STATE BANK OF PATIALA**

**RESPONDENT**

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

Present: Mr. Jitin Kohli, Jr. Standing Counsel for  
Mr. Kunal Sharma, Sr. Standing Counsel  
for the appellant.

Mr. Sanjay Bansal, Senior Advocate with  
Mr. Amit Parsad, Advocate  
for the respondent.

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**AJAY TEWARI, J (Oral):**

For orders see order of the even date passed in ITA No. 195 of  
2017, titled as **The Pr. Commissioner of Income-Tax Patiala vs. State Bank  
of Patiala.**

**[AJAY TEWARI]  
JUDGE**

**[AVNEESH JHINGAN]  
JUDGE**

**January 23, 2020**  
sham

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