

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

**ITA No. 271 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.

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