

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

**WTA No.4 of 2010 (O&M)  
Date of decision : 20.01.2020**

The Commissioner of Wealth-tax, Patiala

..... Appellant

versus

Maharaja Amarinder Singh L/H of  
Late Maharaja Yadvindra Singh of Patiala  
Patiala

..... Respondent

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

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Present : Mr. Jitin Kohli, Junior Standing Counsel for  
Mr. Kunal Sharma, Senior Standing Counsel  
for the revenue-appellant.

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

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

In view of the order passed in a connected appeal bearing  
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* of even date, this appeal stands dismissed in the  
same terms.

**( AJAY TEWARI )  
JUDGE**

**( AVNEESH JHINGAN )  
JUDGE**

**20.01.2020**

*pooja sharma-I*

Whether speaking/reasoned  
Whether Reportable :

Yes/No  
Yes/No