

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

**ITA-95-2019 (O&M)  
Date of decision: 21.12.2022**

M/S STATE BANK OF PATIALA (NOW STATE BANK OF INDIA)  
... Appellant

VS.

THE PRINCIPAL COMMISSIONER OF INCOME, PATIALA  
... Respondent

**CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA.  
HON'BLE MR. JUSTICE DEEPAK GUPTA.**

Present: Mr. Sanjay Bansal, Sr. Advocate with  
Mr. Gurdeep Singh, Advocate for the appellant.

Mr. Vaibhav Gupta, Jr. Standing counsel for the respondent.

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**TEJINDER SINGH DHINDSA, J. (ORAL).**

**CM-17986-CII-2022:**

Application is allowed as prayed for. Exemption from filing  
certified copy of order at Annexure A-17 is granted.

Application is disposed of.

**CM-17987-CII-2022:**

Application is allowed as prayed for. The accompanying  
photocopy of the order dated 09.11.2020 at Annexure A-17 is taken on  
record.

Application is disposed of.

**CM-17990-CII-2022:**

Prayer in the instant application is for withdrawal of the main  
appeal bearing No. ITA-95-2019.

Notice in the application.

Mr. Vaibhav Gupta, learned Junior Standing counsel accepts

notice.

A copy of the application already stood furnished.

In view of the prayer made in the application and by recording a no objection from the counsel opposite, the date in the main appeal is preponed from 20.01.2023 and the same is taken up on Board today itself.

Application is disposed of.

**Main appeal:**

Learned senior counsel for the appellant submits that in view of the subsequent developments, he has instructions not to pursue the instant appeal.

In view of such statement, appeal is disposed of as withdrawn.

We may, however, clarify that the questions of law that had been raised in the instant appeal are kept open.

**( TEJINDER SINGH DHINDSA )  
JUDGE**

**( DEEPAK GUPTA )  
JUDGE**

**21.12.2022**  
*harjeet*

|                                |        |
|--------------------------------|--------|
| (i) Whether speaking/reasoned? | Yes/No |
| (ii) Whether reportable?       | Yes/No |