

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

216/3 (PROCEEDINGS THROUGH V.C.)

Civil Writ Petition No.24093 of 2021 (O&M)
Date of Decision: February 10th, 2022

Smita Goyal

...Petitioner

Versus

Assistant Commissioner of Income Tax, Central Circle 1, Chandigarh
and others

...Respondents

**CORAM: HON'BLE MR. JUSTICE AUGUSTINE GEORGE MASIH
HON'BLE MR. JUSTICE SANDEEP MOUDGIL**

Present: Mr. Deepak Chopra, Mr. Deepak Aggarwal and
Ms. Pratishtha Singh, Advocates
for the petitioner(s).

Mr. Tejender K. Joshi, Advocate
for the respondents.

AUGUSTINE GEORGE MASIH, J.

For details, see judgment of even date passed in *CWP No.22812 of 2021* titled as *Aryan Goyal Versus Assistant Commissioner of Income Tax, Central Circle 1, Chandigarh and others.*

**(AUGUSTINE GEORGE MASIH)
JUDGE**

February 10th, 2022
Puneet

**(SANDEEP MOUDGIL)
JUDGE**

Whether speaking/reasoned: Yes

Whether Reportable: No