

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CM-7248-49-CII-2022 in/and
ITA-124-2022 (O&M)
Date of decision: 29.03.2023

Rajan Setia

....Appellant

V/s.

Commissioner of Income Tax, Ludhiana

....Respondent

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Mr. Divya Suri, Advocate with
Ms. Sameeksha Gupta, Advocate
for the applicant/petitioner.

Ritu Bahri, J. (Oral).

No case is made out to condone the delay in filing and refiling
the appeal in view of the averments made in the applications (CM-7248-49-
CII-2022).

The main appeal is taken up on Board today itself and is
dismissed, accordingly.

Pending application also stands dismissed.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

29.03.2023
Divyanshi

**Whether speaking/reasoned:
Whether reportable:**

**Yes/No
Yes/No**