

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

GTA-3-2001 (O&M)

Date of decision:- 13.03.2023

Commissioner of Gift Tax Central , Ludhiana

....Appellant

vs.

Sh. Satya Nand Munjal

...Respondent

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

Present: Mr. Saurabh Kapoor, Sr. Standing counsel
for the appellant.

Mr. Alok Mittal, Advocate
for the respondent.

Ritu Bahri, J.

For detail order, see order passed in ***GTA No. 1-2002 titled as
Commissioner of Gift Tax Central Ludhiana vs. Sh. Satya Nand Munjal,***
decided on even date.

**(RITU BAHRI)
JUDGE**

13.03.2023

G Arora

**(MANISHA BATRA)
JUDGE**

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No