

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

GTA-5-2001 (O&M)
Date of decision:- 13.03.2023

Commissioner of Gift Tax Central , LudhianaAppellant

vs.

Sh. Om Parkash 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