

GAURAV ARORA
2023.04.21 15:00
I attest to the accuracy and
authenticity of this order/document
P&H HC, Chandigarh

Ritu Bahri, J.

This judgment shall dispose of the above mentioned five appeals together, as common questions of law and facts are involved therein.

The issue involved in the present appeals is squarely covered by the judgment passed by this Court in **GTA-1 of 2010 titled as *Commissioner of Gift Tax Patiala vs. Maharaja Amarinder Singh***, decided on 15.03.2023

Keeping in view the said fact, the present appeals are also dismissed in the same terms as in GTA-1-2010 and connected matters.

Since the main case has been dismissed, the pending C.M. Application, if any, also stands disposed of.

(RITU BAHRI)
JUDGE

13.03.2023
G Arora

(MANISHA BATRA)
JUDGE

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