

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

(240-1)

CWP-20317-2020

Date of decision: - 27.01.2023

Mangal Singh

....Petitioner

Versus

The Financial Commissioner (Appeals), Punjab & Ors.

.....Respondents

CORAM : HON'BLE MR. JUSTICE VIKAS BAHL

Present: Mr. Beant Singh Seemar, Advocate  
for the petitioner.

Mr. Rohit Ahuja, DAG, Punjab.

Mr. Roshan Lal Sharma, Advocate,  
for respondent No.4.

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**VIKAS BAHL, J. (ORAL)**

For orders, see detailed order of even date, passed in  
***CWP-17713-2020*** titled as "***Harbhajan Singh Vs. Financial  
Commissioner Revenue (Appeals), Punjab, Chandigarh and others***"

January 27, 2023  
naresh.k

( VIKAS BAHL )  
JUDGE

Whether reasoned/speaking?  
Whether reportable?

Yes/No  
Yes/No