

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

*ITR-28-1983*  
*Date of decision:- 22.04.2024*

Commissioner of Income Tax Patiala ....Appellant

vs.

Pb. State Coop. Supply & Mkt. Food etc ...Respondents

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA**  
**HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: None

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**SANJEEV PRAKASH SHARMA, J. (Oral)**

1. The case called twice but no one has put in appearance on behalf of the appellant. The file of this case has been burnt after the fire incident, which took place in the year 1996 & 2011. No step has been taken by the concerned department to reconstruct the record of the said file.
2. In these circumstances, it is not possible for this Court to decide the case on merits.
3. Dismissed for non-prosecution.

**(SANJEEV PRAKASH SHARMA)**  
**JUDGE**

**April 22, 2024**  
G Arora

**(SUDEEPTI SHARMA)**  
**JUDGE**

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