

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

ITR-80-1985

Date of decision:- 22.03.2024

Commissioner of Income Tax, Ludhiana

....Appellant

VS.

M/s Upper India Steels Manu.

...Respondent

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

Present: None

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 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

22.03.2024

G Arora

(SUDEEPTI SHARMA)
JUDGE

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No