

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

2024:PHHC:094125-DB
ITC-10-1992 (O&M)
Date of Decision: 25.07.2024

M/S UPPER INDIA GLASS WORKS LTD.

. . . . Petitioner

Vs.

COMMISSIONER OF INCOME TAX

. . . . Respondent

CORAM: HON’BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON’BLE MR. JUSTICE SANJAY VASHISTH

Present None.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. This is a file placed by the registry informing that the record of the file was partially burnt in fire, whereafter notices were sent to the concerned parties to reconstitute the file, but no response has been received from either side.
2. This case was listed before us on the last occasion on 07.05.2024 when we directed the registry to send notice to the petitioner. It is informed that the notices have been received back unserved with the report of address being not correct.
3. In view of above, we find that the present ITC cannot be decided by the Court on merits on the lack of documents.
4. Accordingly, ITC is dismissed for non-prosecution.
5. All pending applications also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

July 25, 2024

Mohit goyal

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| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable? | Yes/No |