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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-182-2022 (O&M)
Date of Decision: 20.03.2024

Principal Commissioner of Income Tax-1, Ludhiana

..... Appellant

Vs.

M/s Nahar Industrial Enterprises Ltd., Focal Point, Ludhiana

..... Respondent

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

Present: Mr. Ranvijay Singh, Sr. Standing Counsel
for the appellant.

SANJEEV PRAKASH SHARMA, J.(Oral)

CM-5341-CII-2024

Application for placing on record the order of the Assessing Officer
as Annexure A-VI is allowed.

Registry to place the same at appropriate place.

Main case

1. This Income Tax Appeal seeks to challenge the order dated 22.10.2021 passed by the Tribunal, whereby the Tribunal remanded the matter back to the Assessing Officer. The Assessing Officer has now passed a fresh order on 30.03.2023. In view thereof, the issue raised in the appeal has become academic.
2. Accordingly, the Appeal is dismissed.
3. All pending applications also stand disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

March 20, 2024
Mohit goyal

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