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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-266-2006 (O&M)
Date of Decision:18.07.2024

DIPTI LALAppellant
V/s.

COMMISSIONER OF INCOME TAX, CHANDIGARH ...Respondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE JAGMOHAN BANSAL

Present Mr. Sunil K. Mukhi, Advocate,
Ms. Perna and Mr. Iqbal Roshan, Advocates for the appellant.

Mr.Vaibhav Gupta, Standing counsel for the respondent.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the petitioner very fairly submits that the issue raised in the present Appeal has been finally adjudicated by this Court in ITA-42-2005 titled as Mr. Surender Paul Vs. CIT Income Tax Office, Chandigarh decided on 09.05.2006 and prays to dispose of the present appeal in the same terms.
2. This Court, while deciding ITA-42-2005 has considered the substantial questions of law proposed and found that none of them were required to be examined and dismissed the appeal. Since, the same proposed questions of law have been raised in the present case, we do not find any reason to differ from the order passed by the Coordinate Bench and accordingly decide this Appeal holding that there is no substantial question of law worth examining, and the Appeal therefore is **dismissed**.
3. All pending applications filed in this case shall stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

July 18, 2024
Ess Kay

[JAGMOHAN BANSAL]
JUDGE

Whether speaking / reasoned : Yes / No
Whether Reportable : Yes / No