



IN THE PUNJAB AND HARYANA HIGH COURT
AT CHANDIGARH

Reserved on : 18.04.2024
Pronounced on : 08.05.2024

ITA No. 94 of 2011 (O&M)

The Commissioner of Income-Tax, Patiala ... Appellant
versus
Baba Banda Singh Bahadur Education Trust,
Fatehgarh Sahib ... Respondent

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

Present: Mr. Amanpreet Singh (A.P.), Senior Standing Counsel,
for the appellant.

Mr. Pankaj Jain, Senior Advocate assisted by
Mr. Divya Suri, and Mr. Sachin Bhardwaj, Advocates,
for the respondent.

SANJEEV PRAKASH SHARMA, J.

The appeal is dismissed. For orders, see details reasons
recorded in a separate order of even date passed in ITA No. 21 of 2011 – The
Commissioner of Income-Tax, Patiala vs Young Scholar’s Educational
Society, Barnala.

(SANJEEV PRAKASH SHARMA)
JUDGE

08.05.2024
vs

(SUDEEPTI SHARMA)
JUDGE

Whether speaking/reasoned Yes/No
Whether reportable Yes/No