

IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

Sr. No.102

LPA-1837-2019  
Date of decision: 19.01.2024

Sukhwinder Singh .....Appellant

Versus

Financial Commissioner (Appeals) Punjab and others .....Respondents

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL**  
**HON'BLE MR. JUSTICE DEEPAK MANCHANDA**

Present: None for the appellant.

Mr. Ramandeep Singh Pandher, Sr. DAG, Punjab.

Mr. Iqbal Singh Saggu, Advocate and  
Mr. Tejveer Singh Saggu, Adocate  
for respondent No.4.

\* \* \*

**DEEPAK SIBAL, J. (Oral)**

1. The case has been called twice over with no appearance on behalf of the appellant.
2. Dismissed for non-prosecution.

**(DEEPAK SIBAL)**  
**JUDGE**

**(DEEPAK MANCHANDA)**  
**JUDGE**

**January 19, 2024**  
*Jyoti 1*

|                           |        |
|---------------------------|--------|
| Whether speaking/reasoned | Yes/No |
| Whether reportable        | Yes/No |