IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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RA-CR-129 of 2024 in
ITA-91 of 2024
Date of Decision:22.11.2024

Bakshish Singh

....Appellant

Versus

Income Tax Officer, Chandigarh

.....Respondents

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

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Present: Mr. Maninder Arora, Advocate,
for the applicant-appellant.

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SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the applicant-appellant submits that an argument was raised with regard to "long term capital gain" but the same has not been considered by the Court and he therefore prays for reviewing of the order dated 27.08.2024 passed in Income Tax Appeal No.91 of 2024, which was dismissed by this Court.

2. After the submissions made by learned counsel, we have considered the same thoroughly and find that the argument relating to "long term capital gain" was neither taken before the Income Tax Appellate Tribunal, Chandigarh nor before us and we have noticed specifically in the

order that the only question raised before the Income Tax Appellate Tribunal, Chandigarh was with regard to treating of the cash amount which we have examined and the appeal was dismissed.

3. Since the appellant did not raise the argument before the ITAT although he may have raised the same before the CIT appeal, we do not find any reason to review the order dated 27.08.2024 passed by this Court. Therefore, the review application is dismissed.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

November 22, 2024
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Whether speaking : Yes/No

Whether reportable : Yes/No