



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-123-2024(O&M)
Date of decision: 28.02.2025

Sajjan Kumar
Income Tax Appellate Tribunal and others
Versus
... Appellant
... Respondents

CORAM: HON’BLE MR. JUSTICE ARUN PALLI
HON’BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Sandeep K. Sharma, Advocate,
for the appellant.

ARUN PALLI, J. (Oral)

Learned counsel for the appellant, at the outset, fairly submits that the matter in issue is squarely covered by a decision rendered by the Supreme Court, in Checkmate Services P. Ltd. v. Commissioner of Income Tax-I, 2022(4) SCT 327, against the assessee. Accordingly, he requests that the present appeal be dismissed as not pressed.
Ordered accordingly.

(Arun Palli)
Judge

(Sudeepti Sharma)
Judge

28.02.2025
Rajan

Whether speaking / reasoned:	YES/NO
Whether Reportable:	YES/NO