



IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

121

LPA-1011-2025 (O&M)  
Decided on : 27.11.2025

NIRMAL SINGH

...Appellants

Versus

LD. FINANCIAL COMMISSIONER (APPEALS) PUNJAB AND  
OTHERS . . . Respondents

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI  
HON'BLE MR. JUSTICE VIKAS SURI**

PRESENT: Mr. Sunny K. Singla, Advocate for the appellant.

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**HARSIMRAN SINGH SETHI , J. (Oral)**

1. After arguing for some time, learned counsel for the appellant submits that the present appeal may kindly be disposed of having been not pressed any further.
2. Ordered accordingly.
3. Pending application(s), if any, stands disposed of.

**(HARSIMRAN SINGH SETHI)  
JUDGE**

**( VIKAS SURI )  
JUDGE**

**27.11.2025**

*Riya*

*Whether speaking/reasoned: Yes/No*

*Whether Reportable: Yes/No*