
Date of Decision: 20.11.2025

... Appellant

Vs.

...Respondent

Mr. Saurabh Kapoor, Senior Standing Counsel
(Through V.C.) and
Mr. Rana Gurtej Singh, Junior Standing Counsel
for the respondent-Income Tax Department.

Joint Commissioner of Income Tax, Special Range, Panchkula'.

(AMARINDER SINGH GREWAL)
JUDGE

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No