



IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

203/5

Income-tax Appeal No.432-2015 (O&M)
Date of decision: 03.12.2025

The Pr. Commissioner of Income Tax, PatialaAppellant

Versus

State Bank of Patiala, The Mall, Patiala ...Respondent

**CORAM: HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL**

Present : Mr. Saurabh Kapoor, Advocate with
Mr. Rana Gurtej Singh, Advocate and
Ms. Muskaan Gupta, Advocate
for appellant-Income Tax Department.

Mr. Sanjay Bansal, Sr. Advocate with
Mr. Gurdeep Singh, Advocate
Mr. Sushrut Singla, Advocate and
Mr. Iman Singla, Advocate
for respondent-State Bank of Patiala.

JAGMOHAN BANSAL, J. (ORAL)

1. For orders, see detailed order of even date passed in ITA-390-
2011 titled as 'State Bank of Patiala VS Commisioner of Income tax,
Patiala.'

2. Pending miscellaneous application(s), if any, shall also stand
disposed of.

**(JAGMOHAN BANSAL)
JUDGE**

**03.12.2025
anil**

**(AMARINDER SINGH GREWAL)
JUDGE**

Whether speaking/reasoned : Yes / No
Whether reportable : Yes / No