**IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH**

203/1

Income-tax Appeal No.462-2015 (O&M)
Date of decision: 03.12.2025

The Pr. Commissioner of Income Tax, Patiala ….Appellant

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.

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**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** **(AMARINDER SINGH GREWAL)**
***anil*** **JUDGE**

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

ANIL KUMAR
2025.12.04 15:13
I attest to the accuracy and
integrity of this document