



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

LPA-805-2024 (O&M)
Date of decision : 02.04.2026

Kanwarpal Singh
Vs. ...Appellant

Financial Commissioner, Appeals
and others ...Respondent(s)

CORAM: HON’BLE MR. JUSTICE HARSIMRAN SINGH SETHI
HON’BLE MR. JUSTICE DEEPAK MANCHANDA

Present: Mr. Rakesh Sobti, Advocate
for the appellant.

Mr. Yatin Bunker, AAG, Punjab.

DEEPAK MANCHANDA, J.

For order, see order of even date passed in connected appeal i.e.
LPA-662-2024, titled as “*Kanwarpal Singh Vs. Financial Commissioner,
Appeals*” and others

The pending miscellaneous application(s), if any, stands disposed
of.

(DEEPAK MANCHANDA) (HARSIMRAN SINGH SETHI)
JUDGE JUDGE

02.04.2026
vanita

Whether speaking/reasoned : Yes
Whether Reportable : No