

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

204-2

ITA-117-2009 (O&M)
Date of Decision: 19.02.2026

COMMISSIONER OF INCOME TAX ...Appellant

Versus

SH. INDER PAL SINGH AHUJA ...Respondents

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

Present:- Mr. Kshitij Sharma, Sr. Advocate with
Ms. Gurpreet Kaur Bhatti, Advocate
for the appellant (*in ITA-338-2006*) and
for respondent (*ITA-117-2009*)

Ms. Urvashi Dhugga, Sr. Standing Counsel with
Ms. Kavita, Advocate
for Income Tax (*in ITA-338-2006 and ITA-117-2009*)

JAGMOHAN BANSAL, J. (ORAL)

1. For orders, see detailed order of even date passed in
ITA-338-2006 (O&M) titled as '*Inderpal Singh Ahuja Vs. The Assessing
Officer-cum-A.C.I.T. & Ors*'.
2. Pending application(s), if any, also stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(AMARINDER SINGH GREWAL)
JUDGE

19.02.2026
Deepak DPA

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