

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

202

ITA-756-2010
Date of Decision: 12.02.2026

COMMISSIONER OF INCOME TAX, ROHTAK ...Appellant

Vs.

BABA SAMTAI NATH CHARITABLE TRUST ...Respondents

CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE YASHVIR SINGH RATHOR

Present:- Ms. Pridhi Sandhu, Standing Counsel
for the appellant-Income Tax

JAGMOHAN BANSAL, J. (ORAL)

1. Learned counsel for the appellant-Income Tax submits that as per her instructions, Department is unable to trace respondent-Trust. It is no more registered on ITR portal. The Department is unable to contact even trustees of the aforesaid Trust.
2. In the backdrop, appeal stands disposed of because any order of this Court would be academic exercise instead of actual adjudication of the dispute. The appellant is at liberty to move an appropriate application, if cause survives. Needless to mention, disposal of appeal shall not be treated as opinion of this Court on merits.
3. Pending application(s), if any, stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(YASHVIR SINGH RATHOR)
JUDGE

February 12, 2026
Deepak DPA

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