

211-2 .

2026:PHHC:002721-DB



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

XOBJC-195-CII-2015 (O&M)
Date of Decision: 13.01.2026

THE COMMISSIONER OF INCOME TAX, LUDHIANA

..... Appellant

Versus

GIAN CHAND GUPTA

..... Respondent-Cross Objector(s)

CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE ROHIT KAPOOR

Present: None.

LISA GILL, J.

1. Following order was passed on last date of hearing:-

“Perusal of files reveal that appeals, in fact, stand dismissed as withdrawn on 23.02.2016. It is only the Cross-Objections which survive and have been put up for hearing.

None has been appearing on behalf of cross-objector(s) on various occasions when these matters have been taken up.

List on 29.09.2025.

Learned counsel for cross-objector(s) be notified of the date fixed.

In case there is no representation on behalf of cross-objector(s) on next date of hearing, the Cross-Objections may also be dismissed in default and for non-prosecution.

Photocopy of order be placed on the file of above-mentioned connected case.”

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- 2. Today again there is no representation on behalf of cross-objectors.
- 3. Keeping in view facts and circumstances and order dated 22.08.2025, these cross-objections are dismissed in default and for non-prosecution.
- 4. All the pending applications, if any, also stand disposed of accordingly.

(LISA GILL)
JUDGE

(ROHIT KAPOOR)
JUDGE

13.01.2026
Sunil

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