



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

141

ITA-81-2026 (O&M)

Decided on : 13.03.2026

THE PR. COMMISSIONER OF INCOME TAX (CENTRAL) LUDHIANA
...Appellant.

Versus

AB ALCOBEV PVT LTD

... Respondents

**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI
HON'BLE MR. JUSTICE VIKAS SURI**

PRESENT: None.

HARSIMRAN SINGH SETHI , J. (Oral)

1. The present case was e-filed and the same was scrutinized and approved by the Registry, but after its approval, hard copy, which is mandatory, has not been supplied. The Registry has consequently listed the matter before this Court being incomplete case seeking appropriate orders.

2. It appears that the appellant is not interested in pursuing the present appeal being duplicate and incomplete. The appeal, as such is disposed of for want of requisite action from the counsel. However, liberty is granted to file the appeal afresh in case needed. File be consigned to record room.

**(HARSIMRAN SINGH SETHI)
JUDGE**

**(VIKAS SURI)
JUDGE**

13.03.2026*Riya**Whether speaking/reasoned:**Yes/No**Whether Reportable:**Yes/No*