

22.05.2025

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## PRONOUNCEMENT OF JUDGMENT

COURT NO. 37

DIVISION BENCH- II

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

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AT 02:30 P.M

1. ITA 178/2023

PR. COMMISSIONER OF INCOME TAX -CENTRAL LUDHIANA ..

...Appellant

Through: Mr Debesh Panda, SSC.

Versus

M/S. GARG ACRYLICS LTD ..

...Respondent

Advocate who appeared in this case:

Through: Mr Debesh Panda, SSC.

Through: Mr Rohit Jain, Advocate.

2 . RFA(COMM) 182/2024

PANDEY TRADERS, THROUGH ITS PROPRIETOR MR. RAM

CHARAN PANDEY & ANR. ....Appellants

versus

CHAUHAN WATER SUPPLIER THROUGH ITS PROPRIETOR

MR. ROSHAN SINGH CHAUHAN ... ..Respondent

Advocate who appeared in this case:

Through: Mr.Romil Pathak Mr. Aryan Pathak and Mr.Shoib Ahmed Khan Advocate.

Through:MrJatin Kumar Mr.Rakesh Chauhan and Mr.Manish Kumar Advocates.