IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

ITA No. 01 of 2012 a/w

ITA No. 02 of 2012

Decided on : 15.09.2023

ITA No. 01 of 2012

Uma Chauhan, Proprietor of M/s Heena Knitwears

…....Appellant.

Versus

Commissioner of Income Tax …….. Respondent.

ITA No. 02 of 2012

Uma Chauhan, Proprietor of M/s Heena Knitwears

…....Appellant.

Versus

Commissioner of Income Tax …….. Respondent.

Coram

The Hon'ble Mr. Justice M.S. Ramachandra Rao, Chief Justice.

The Hon'ble Mr. Justice Ajay Mohan Goel, Judge.

Whether approved for reporting?[1]

For the appellant(s) : Mr. Vishal Mohan, Senior Advocate with M/s Praveen Sharma and Rajeev Kumar, Advocates.

For the respondent(s) : M/s Vandana Kuthiala and Diwan Singh Negi, Advocates.

M.S. Ramachandra Rao, Chief Justice *(Oral)*

Having regard to the fact that ITAs No. 3 and 4 of 2012 have been allowed vide a separate order today, these appeals are also

---

1 *Whether reporters of the local papers may be allowed to see the judgment?*

allowed and the penalties imposed for the said assessment years are also set aside. Pending miscellaneous application(s), also stand disposed of accordingly. No costs.

(M.S. Ramachandra Rao)
Chief Justice

(Ajay Mohan Goel)
Judge

September 15, 2023
(narender)