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

I.T.R. No.51 of 1991
Date of decision: 14.11.2006

The Commissioner of Income Tax, Patiala.

---Applicant

Vs.

M/s Major Tikka Khushwant Singh, Sangrur.

-----Respondent

**CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL**
**HON'BLE MR JUSTICE RAJESH BINDAL**

Present: Mr. S.K. Garg Narwana, Advocate
for the revenue.
-----

**ORDER**:

Following question of law has been referred for the opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, arising out of its order dated 28.04.1977 in I.T.A. No.863 of 1975-76 in respect of assessment year 1961-62:-

> "Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in holding the order of the Appellate Assistant Commissioner and dismissing the department's appeal?"

In view of order passed in ***The Commissioner of Income Tax, Patiala*** v. ***M/s Major Tikka Khushwant Singh, Sangrur*** I.T.R. No.52 of 1991, the reference is disposed of in the same terms.

**( ADARSH KUMAR GOEL )**
**JUDGE**

**November 14, 2006**
ashwani

**( RAJESH BINDAL )**
**JUDGE**