

272

**IOIN-1-ITC-167-1996 in
ITC-167-1996**

COMMISSIONER OF INCOME TAX.LUDHIANA VS RAJIV KUMAR

Present: None.

This I.O. has been put up with a note dated 03.03.2025 of the Registry that ITC-167-1996 is disposed of. Case file of above-mentioned ITC was burnt in the fire, which took place on the premises of the High Court and no document thereof including orders, is available. It is further recorded that despite best efforts, file could not be re-constructed and neither is order of disposal available on record. Appellant as well as its counsel had been duly called upon on various occasions but to no avail.

Keeping in view the above, it is directed that in view of the status report of the matter, ITC-167-1996 be treated to be disposed of. Liberty is, however, reserved to the parties to file appropriate application along with all relevant documents, in case of anything to the contrary.

**(LISA GILL)
JUDGE**

25.08.2025
Sonia

**(MEENAKSHI I. MEHTA)
JUDGE**