



IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

ITA-123-2024(O&M)  
Date of decision: 28.02.2025

Sajjan Kumar

... Appellant

Versus

Income Tax Appellate Tribunal and others

... Respondents

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI  
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Sandeep K. Sharma, Advocate,  
for the appellant.

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**ARUN PALLI, J. (Oral)**

Learned counsel for the appellant, at the outset, fairly submits that the matter in issue is squarely covered by a decision rendered by the Supreme Court, in **Checkmate Services P. Ltd. v. Commissioner of Income Tax-I, 2022(4) SCT 327**, against the assessee. Accordingly, he requests that the present appeal be dismissed as not pressed.

Ordered accordingly.

**( Arun Palli )  
Judge**

**( Sudeepti Sharma )  
Judge**

28.02.2025

Rajan

Whether speaking / reasoned:  
Whether Reportable:

YES/NO  
YES/NO