

CA / 108/2024  
LAKHMI CHAND Vs. OMBIR SINGH

**22.07.2025**

Present: Sh. Maroof Ahmed and Mohd. Shahzad, Ld. Counsels for appellant with appellant Lakhmi Chand.  
Sh. Anuj Saini and Sh. Vikas Arora, Ld. Counsels for respondent with respondent.

TCR has been received.

Arguments on the present appeal heard on behalf of both the parties.

Certain clarifications have been sought from the respondent with respect to his agriculture income and also qua the cash transactions allegedly made with agricultural income in the context of Section 269SS, Income Tax Act. Some time is sought by the respondent to provide the said clarifications.

Put up for clarifications by respondent and for further proceedings, if any, on **27.08.2025**.

TCR be retained.

(Deepti Devesh)  
ASJ/Spl.FTC/PHC/22.07.2025