

**Pr. Commissioner of Income Tax vs. Gian Chand Barwal**

**ITA No. 5/2024**

**11.12.2025** Present: Mr. Neeraj Sharma and Mr. Ishaan Kashyap,  
Advocates, for the appellant.

Mr. Goverdhan Lal Sharma, Advocate, for the  
respondent.

Learned counsel for the appellant submits that the  
matter is pending in the Hon'ble Supreme Court, wherein  
Circular No. 13/2019 is under challenge and is likely to be  
listed in this month. Therefore, as prayed, in terms of order  
passed on previous date, matter is adjourned for consideration  
on 6.4.2026.

**(Vivek Singh Thakur)**  
**Judge**

**(Ramesh Verma)**  
**Judge**

**11.12.2025**  
*(pankaj)*