

**IN THE HIGH COURT OF JAMMU & KASHMIR AND LADAKH  
AT JAMMU  
(Through Virtual Mode)**

RP 34/2025 in ITA 11/2023 CM 4936/2025

**Pr. Commissioner of Income  
Tax Central Ludhiana** ...Petitioner(s)/Appellant(s).

Through: Mr. Suraj Singh Wazir, Advocate.

**Vs.**

**Ral Pal Gupta**

...Respondent(s).

Through:

**CORAM:**

**HON'BLE MR. JUSTICE SANJEEV KUMAR, JUDGE  
HON'BLE MR. JUSTICE SANJAY PARIHAR, JUDGE**

**ORDER**

25.11.2025

1. Steps for service of respondent have not been taken.
2. Subject to taking of requisite steps within a period of two weeks, fresh notice shall be issued returnable within a period of three weeks.
3. List on 29<sup>th</sup> December, 2025.

**(SANJAY PARIHAR)  
JUDGE**

**(SANJEEV KUMAR)  
JUDGE**

**SRINAGAR  
25.11.2025  
"Shahid Manzoor"**