

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

ITA No.200 of 2002

Date of decision: 29.9.2015

The Commissioner of Income Tax, Chandigarh

.....Appellant

M/s Punjab Communications Limited

.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

Present: Ms. Urvashi Dhugga, Advocate for the appellant-revenue.

Mr. Pankaj Jain, Sr. Advocate

Mr. Divya Suri, Advocate for the respondent-assessee.

Ajay Kumar Mittal,J.

For orders, see *ITA No.49 of 2001 (M/s Punjab
Communications Limited vs. Commissioner of Income Tax, Chandigarh).*

**(Ajay Kumar Mittal)
Judge**

**September 29, 2015
'gs'**

**(Ramendra Jain)
Judge**