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

**ITA-834-2008**
**Decided on : 16.02.2015**

**The Commissioner of Income Tax-I, Chandigarh ..... Appellant**

**VERSUS**

**M/s Punjab State Warehousing Corporation Ltd., Chandigarh ..... Respondent**

**CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA**
**HON'BLE MR. JUSTICE AMOL RATTAN SINGH**

**Present: Ms.Urvashi Dhugga, Advocate, for the appellant.**

**Mr.Ravi Shankar, Advocate, for the respondent.**

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**RAJIVE BHALLA, J. (ORAL)**

The revenue is before us challenging order dated 24.12.2007, passed by the Income Tax Appellate Tribunal (hereinafter referred to as the 'Tribunal') Chandigarh Bench 'B', Chandigarh.

Counsel for the parties are ad idem that as a similar appeal pertaining to the same parties but to the preceding assessment year has already been remitted to the Tribunal in ITA-848-2008 "The Commissioner of Income Tax I, Chandigarh Vs. M/s Punjab State Warehousing Corporation Limited, Chandigarh." the same order may be passed in the present appeal.

In view of statement made by counsel for the parties, the appeal is partly allowed, order dated 24.12.2007, passed by the Tribunal is set aside and the matter is restored to the Tribunal for adjudication afresh and in accordance with law in terms of order dated 03.10.2013, passed in ITA-848-2008 "The Commissioner of Income Tax I, Chandigarh Vs. M/s Punjab State Warehousing Corporation Limited, Chandigarh."

**[ RAJIVE BHALLA ]**
**JUDGE**

16.02.2015
Shamsher S.Sabharwal

**[ AMOL RATTAN SINGH ]**
**JUDGE**