

IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

ITA No. 298 of 2009.  
Date of Decision : 07.01.2015.

Commissioner of Income Tax, Ludhiana-II ...Appellant

Versus

M/s Avon Cycles Ltd. ...Respondent

CORAM: HON'BLE MR. JUSTICE RAJIVE BHALLA.  
HON'BLE MR. JUSTICE B.S. WALIA.

Present: Ms. Savita Saxena, Advocate for the revenue.

Mr. Akshay Bhan, Senior Advocate with  
Mr. Alok Mittal, Advocate for the assessee.

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**Rajive Bhalla, J.(Oral)**

For orders, see order of even date passed in ITA No. 430 of  
2006 titled as 'Commissioner of Income Tax, Ludhiana-II Vs. M/s Avery  
Cycle Inds. Ltd.'

(RAJIVE BHALLA)  
JUDGE

January 07, 2015.  
*kanchan*

(B.S. WALIA)  
JUDGE