

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

**ITA No.143 of 2013 (O&M)
Date of decision: 26.8.2015**

**The Commissioner of Income Tax (TDS), Chandigarh
.....Appellant.**

**M/s Ivy Health Life Sciences Pvt. Limited, Mohali, Punjab
.....Respondent**

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

Present: Mr. Yogesh Putney, Advocate for the appellant.

Mr. Pankaj Jain, Sr. Advocate with Mr. Divya Suri,
Mr. Sachin Bhardwaj, Mr. Deepanshu Jain and Mr. Madhur
Sharma, Advocates for the respondent.

Ajay Kumar Mittal, J.

For orders, see ITA No.142 of 2013 (*The Commissioner of
Income Tax (TDS), Chandigarh vs. M/s Ivy Health Life Sciences Pvt.
Limited, Mohali, Punjab*).

**(Ajay Kumar Mittal)
Judge**

**August 26, 2015
'gs'**

**(Ramendra Jain)
Judge**