

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

ITA No. 366 of 2013 (O & M)
Date of decision: 04.08.2015

Commissioner of Income Tax-I, Ludhiana

....Petitioner(s)

Versus

M/s. Kapsons Associates

...Respondent(s)

**CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR,
ACTING CHIEF JUSTICE**

HON'BLE MR. JUSTICE G.S.SANDHAWALIA

Present: Mr. Rajesh Katoch, Advocate,
for the appellant.

Mr. Alok Mittal, Advocate,
for the respondent.

S.J. VAZIFDAR, A.C.J. (Oral)

The four questions in this appeal are identical to the first four questions raised in *ITA No. 354 of 2013, Commissioner of Income Tax-I, Ludhiana vs. Kapsons Associates*, which, we have, by separate order and judgment of even date, dismissed.

For the reasons stated therein, this appeal is also dismissed.

**(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE**

04.08.2015
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**(G.S. SANDHAWALIA)
JUDGE**

