

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

**ITA No.156 of 2014 (O&M)
Date of decision: 26.8.2015**

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

**M/s Kamlesh Bhargava Hospital and Research Centre Pvt. Limited
(Silver Oaks Hospital) Mohali
.....Respondent**

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

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

Ms.Radhika Suri, Sr. Advocate with Ms. Rinku Dahiya, Advocate
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**