

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

**ITA No.157 of 2014 (O&M)
Date of decision: 26.8.2015**

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

**M/s Ivy Health Life Sciences Pvt. Limited, House NO.449, Sector 71,
Mohali.
.....Respondent**

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

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

Mr. Chanchal K.Singla, 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**