

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

**ITA No.160 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**