

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

ITA-250-2014 (O&M)
Date of decision:- 14.05.2015

Commissioner of Income Tax-I, Jalandhar.

...Appellant

Versus

M/s H.S. Raghav Construction (P) Ltd.

...Respondent

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

Present: Mr. Vivek Sethi, Advocate,
for the appellant.

Ms. Riya Bansal, Advocate,
for Mr. Anand Chhibbar, Senior Advocate,
for the respondent.

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

The quantum appeal has been decided on merits in favour of the respondent-assessee. The Tribunal also held in favour of the assessee. The order has not been challenged. The quantum appeal has, therefore, attained finality. There is no question, therefore, of imposing any penalty.

2. No question of law arises.
3. The appeal is accordingly dismissed.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

14.05.2015
Amodh