IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-367-2014
Date of decision:- 14.05.2015

The Commissioner of Income Tax, Faridabad

...Appellant

Versus

M/s Gurunanak Engineering Services

...Respondent

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

Present: Mr. Tajender K. Joshi, Advocate,
for the appellant.

* * * *

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

This is an appeal against the order of the Income Tax Appellate Tribunal dated 14.03.2014.

2. A Division Bench of this Court by an order and judgement dated 07.10.2014 in *Commissioner of Income Tax, Faridabad Vs M/s Foremost International Pvt. Ltd.* held that the amendment to Section 40(a)(ia) which came into effect on 01.04.2010 by Finance Act, 2010 is retrospective. Thus, in any event, there was no contravention of the provisions of Section 40(a)(ia) of the Act by the assessee-respondent.

3. The question of law sought to be raised in the appeal is, therefore, answered against the appellant.

4. The appeal is accordingly dismissed.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

14.05.2015
Amodh