

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA No.38 of 2014 (O&M)
Date of decision: 29.04.2015

Commissioner of Income Tax, Ludhiana

....Appellant

Versus

Amrik Singh, Proprietor M/s Nexo Products (India), Ludhiana

.....Respondent

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

Present: Mr.Rajesh Katoch, Advocate, for the appellant.

Mr.Rajiv Sharma, Advocate, for the respondent.

S.J.Vazifdar, Acting Chief Justice (Oral):

The questions of law raised in this appeal are similar to the first two questions of law raised in ITA No.347 of 2013. We have, by separate order and judgment, dismissed that appeal.

For the reasons stated therein, this appeal is also dismissed.

(S.J.Vazifdar)
Acting Chief Justice

29.04.2015
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(G.S.Sandhawalia)
Judge