IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-221-2015 (O&M)
Date of decision:- 03.08.2015

Pr. Commissioner of Income Tax-I, Chandigarh.

...Appellant

Versus

M/s Ansysco, Sunrise Complex, SCO 74-75, Sector 8-C, Chandigarh.

...Respondent

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

Present: Ms. Urvashi Dhugga, Advocate,
for the appellant.

* * * *

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

The only reason that we do not intend entertaining this appeal is that there is no adverse tax effect upon the revenue. Even if the order of the Assessing Officer is reinstated, the assessee's profits would stand increased entitling it to enhanced benefit under Section 80 II C of the Income Tax Act, 1961.

2. We, therefore, dispose of this appeal with the clarification that we have not decided the issue as to whether the work ought to be treated on capital account or on revenue account.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

03.08.2015
Amodh