

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

ITA No.214 of 2003 (O&M)
Date of Decision: 02.05.2016

Commissioner of Income Tax (Central), Ludhiana ... Appellant

VS.

M/s Highway Cycle Industries Ltd. ... Respondent

CORAM: HON'BLE MR.JUSTICE SURYA KANT
HON'BLE MR.JUSTICE A.B. CHAUDHARI

Present: Mr. ZS Klar, Advocate for the appellant

None for the respondent

SURYA KANT, J. (Oral)

For orders, see **ITA No.56 of 2004** titled as
Commissioner of Income Tax (Central), Ludhiana vs. M/s
Majestic Auto Ltd. of even date.

(Surya Kant)
Judge

02.05.2016
vishal shonkar

(A.B. Chaudhari)
Judge