

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDI GARH

ITA- 123- 2005 (O&M)
Date of decision: - 05. 09. 2016

Commissioner of Income Tax-II, Chandigarh
... Appellant
Versus

M/s Philips India Limited
... Respondent

CORAM HON'BLE MR. JUSTICE S. J. VAZIDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE DEEPAK SIBAL

Present:- Ms. Urvasi Dhugga, Advocate,
for the appellant.

None for the respondent.
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S. J. VAZIDAR, C. J. (ORAL)

Learned counsel appearing on behalf of the appellant fairly states that the questions raised in this appeal are liable to be answered against the revenue in view of the judgement of the Supreme Court in Commissioner of Income Tax Vs Tulshan NEC Ltd. (2011) 49 DTR Judgements 129.

2. The appeal is accordingly dismissed.

(S. J. VAZIDAR)
CHIEF JUSTICE

(DEEPAK SIBAL)
JUDGE

05. 09. 2016
Anodh

Whether speaking/reasoned	Yes/ No
Whether reportable	Yes/ No