

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

ITA-639-2009

Decided on : 11.11.2016

The Commissioner of Income Tax-I, Chandigarh Appellant

VERSUS

M/s Punjab State Cooperative Agricultural
Development Bank Ltd., Chandigarh Respondent

ITA-640-2009

The Commissioner of Income Tax-I, Chandigarh Appellant

VERSUS

M/s Punjab State Cooperative Agricultural
Development Bank Ltd., Chandigarh Respondent

ITA-641-2009

The Commissioner of Income Tax-I, Chandigarh Appellant

VERSUS

M/s Punjab State Cooperative Agricultural
Development Bank Ltd., Chandigarh Respondent

ITA-642-2009

The Commissioner of Income Tax-I, Chandigarh Appellant

VERSUS

M/s Punjab State Cooperative Agricultural
Development Bank Ltd., Chandigarh Respondent

ITA-643-2009

The Commissioner of Income Tax-I, Chandigarh Appellant

VERSUS

M/s Punjab State Cooperative Agricultural
Development Bank Ltd., Chandigarh Respondent

ITA-644-2009

The Commissioner of Income Tax-I, Chandigarh Appellant

VERSUS

M/s Punjab State Cooperative Agricultural Development Bank Ltd., Chandigarh

..... Respondent

ITA-645-2009

The Commissioner of Income Tax-I, Chandigarh

..... Appellant

VERSUS

M/s Punjab State Cooperative Agricultural Development Bank Ltd., Chandigarh

..... Respondent

ITA-447-2010

The Commissioner of Income Tax-I, Chandigarh

..... Appellant

VERSUS

M/s Punjab State Cooperative Agricultural Development Bank Ltd., Chandigarh

..... Respondent

ITA-380-2015

M/s Punjab State Cooperative Agricultural Development Bank Ltd., Chandigarh

..... Appellant

VERSUS

The Income Tax Officer, Chandigarh

..... Respondent

ITA-127-2013

The Commissioner of Income Tax-I, Chandigarh

..... Appellant

VERSUS

M/s Punjab State Cooperative Agricultural Development Bank Ltd., Chandigarh

..... Respondent

ITA-429-2015

M/s Punjab State Cooperative Agricultural Development Bank Ltd., Chandigarh

..... Appellant

VERSUS

The Assistant Commissioner of Income Tax, Circle No. 2(1), Chandigarh

..... Respondent

ITA-281-2011

The Commissioner of Income Tax-I, Chandigarh

..... Appellant

VERSUS

M/s Punjab State Cooperative Agricultural
Development Bank Ltd., Chandigarh

..... Respondent

ITA-59-2012

The Commissioner of Income Tax-I, Chandigarh

..... Appellant

VERSUS

M/s Punjab State Cooperative Agricultural
Development Bank Ltd., Chandigarh

..... Respondent

ITA-70-2016

Pr. Commissioner of Income Tax-I, Chandigarh

..... Appellant

VERSUS

M/s Punjab State Cooperative Agricultural
Development Bank Ltd., Chandigarh

..... Respondent

ITA-48-2016

M/s Punjab State Cooperative Agricultural
Development Bank Ltd., Chandigarh

..... Appellant

VERSUS

The Commissioner of Income Tax-I, Chandigarh

..... Respondent

CORAM: **HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE**
HON'BLE MR. JUSTICE DEEPAK SIBAL, JUDGE

Present: Ms.Urvashi Dhugga, Advocate, for the appellant-revenue
(in all cases except in ITA-380-2015 and ITA-429-2015)
and for the respondent-revenue
(in ITA-380-2015 and ITA-429-2015).

Mr.Sanjay Bansal, Senior Advocate, with
Mr.Brij Mohan Monga, Advocate,
Mr.Rohit Kaura, Advocate, and
Mr.Amit Parsad, Advocate, for the respondent-assessee
(in all cases except in ITA-380-2015 and ITA-429-2015)
and for the appellant-assessee
(in ITA-380-2015 and ITA-429-2015).

S.J.VAZIFDAR, CHIEF JUSTICE

It is agreed that the result in these appeals follows the result in ITA-638-2009 titled as “The Commissioner of Income Tax-I, Chandigarh vs. M/s Punjab State Cooperative Agricultural Development Bank Ltd. Chandigarh, which we disposed of by a separate order and judgment passed today.

These appeals are also disposed of in the same terms.

A photocopy of this order be placed on the files of connected cases.

[S.J. VAZIFDAR]
CHIEF JUSTICE

11.11.2016
shamsher

[DEEPAK SIBAL]
JUDGE

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