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

Sr. No.208

WTA No.3 of 2006
Date of decision: 24.08.2016

The Commissioner of Wealth Tax, Patiala
....Appellant

versus

M/s Industrial Cables (India) Ltd.,
....Respondent

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

* * * *

Present:- Mr. Zora Singh Klar, Advocate
for the appellant.

Mr. Divya Suri, Advocate and
Mr. Sachin Bhardwaj, Advocate
for the respondent.

* * * *

S.J. VAZIFDAR, CHIEF JUSTICE (ORAL)

This is an appeal filed under Section 27A of the Wealth-Tax Act, 1957.

According to appellant, following substantial question of law is raised:-

> *"Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that lands were being used by the assessee for industrial purposes so these were exempt from Wealth Tax under the provisions of Section 2(ea) of the Wealth Tax Act, 1957."*

Learned counsel appearing on behalf of the appellant states that the issue has been decided against the appellant by a Division Bench judgment of this Court dated 29.04.2013 in **WTA No.9 of 2004** titled as **The Commissioner of Wealth Tax, Patiala versus M/s Industrial Cables (India) Limited**.

The appeal is accordingly dismissed.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(DEEPAK SIBAL)
JUDGE

August 24, 2016
Jyoti 1

(i)	Whether speaking/reasoned	No
(ii)	Whether reportable	No