

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

ITA No. 114 of 2012

Date of decision: 06.09.2016

The Commissioner of Income Tax-I, Chandigarh

... Appellant

Versus

M/s Shivalik Agro Chemical

.... Respondent

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

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

Mr. Akshay Bhan, Senior Advocate with
Mr. Abhishek Sanghi, Advocate for the respondent.

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

It is agreed that the issue in this case is covered against the appellant-revenue in view of the judgment of the Supreme Court dated 19.04.2016 in Civil Appeal No. 10061 of 2011; CIT Jammu and another Vs. Ms. Shree Balaji Alloys and other connected appeals.

The appeal is accordingly dismissed.

**(S.J. VAZIFDAR)
CHIEF JUSTICE**

**(DEEPAK SIBAL)
JUDGE**

06.09.2016

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