

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

**ITA No.163 of 2012 (O&M)
Date of decision: 17.2.2016**

The Commissioner of Income Tax, Patiala

.....Appellant

vs.

M/s Groz Beckert Asia Limited

.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG**

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

Mr. C.S.Aggarwal, Sr. Advocate with Ms. Rinku Dahiya,
Advocate for the respondent-assessee.

Ajay Kumar Mittal,J.

For orders, see ITA No.687 of 2008 (*The Commissioner of
Income Tax, Patiala vs. M/s Groz Beckert Asia Limited*).

**(Ajay Kumar Mittal)
Judge**

**February 17, 2016
'gs'**

**(Raj Rahul Garg)
Judge**