

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

ITA No. 235 of 2012 (O&M)

Date of decision:- 11.08.2016

Commissioner of Income Tax (Central), Ludhiana
Versus

..Appellant

Smt. Satish Bala Malhotra and others

...Respondents

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

Present: Mr. Rajesh Katoch, Advocate for the appellant.

Mr. Pankaj Jain, Senior Advocate with
Mr. Sachin Bhardwaj, Advocate
Mr. Divya Suri, Advocate
Mr. Gaurav Mittal, Advocate for the respondents.

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

This is an appeal against the order of the Tribunal in respect of the assessment year 2006-07. The appellant/Department raised substantial questions of law relating to deemed dividend. The Division Bench of this Court by an order dated 28.10.2013, in a group of income tax appeals including the present appeal, held that the Tribunal had rightly deleted this addition. In the other appeals, other issues were also involved and therefore, notice of motion was issued in all the appeals in respect of the other issues. However, in this appeal, no other issue arises.

Accordingly, the appeal is dismissed in view of the order dated 28.10.2013.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(DEEPAK SIBAL)
JUDGE

11.08.2016

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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No