

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

**ITA No.18 of 2013 (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**