

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

**Income Tax Appeal No. 190 of 2013 (O&M)**

**Date of Decision: 6th September, 2016**

Commissioner of Income Tax, Jalandhar-I, Jalandhar

.....Appellant

versus

M/s Max India Limited

.....Respondent

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

Present: Mr. Vivek Sethi, Advocate for the appellant  
Mr. Ajay Vohra, Senior Advocate with  
Mr. Gaurav Jain, Advocate for the respondent

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**S.J. VAZIFDAR, CHIEF JUSTICE:**

This appeal is against the order of the Income Tax Appellate Tribunal in respect of the assessment year 2004-05.

Mr. Sethi, learned counsel appearing on behalf of the appellant states that the result in this appeal will follow the result in Income Tax Appeal No. 186 of 2013 *Commissioner of Income Tax, Jalandhar-I, Jalandhar v. M/s Max India Limited.*, which we disposed of by a separate order and judgment of even date.

For the reasons stated therein, this appeal stands dismissed.

(S.J.VAZIFDAR)  
CHIEF JUSTICE

(DEEPAK SIBAL)  
JUDGE

06.09.2016  
'ravinder'