

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

Income Tax Appeal No. 192 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

S.J. VAZIFDAR, CHIEF JUSTICE:

This appeal is against the order of the Income Tax Appellate Tribunal in respect of the assessment year 2005-06.

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'