

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

ITA No.147 of 2011 (O&M)

Date of decision: 18.9.2014

Commissioner of Income Tax II, Chandigarh

.....Appellant

Vs.

M/s Punjab Agro Foodgrains Corporation Limited

.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE FATEH DEEP SINGH**

Present: Ms. Urvashi Dhugga, Advocate for the appellant.

Mr. Maninder Arora, Advocate for the respondent.

Ajay Kumar Mittal,J.

For orders, see ITA No.163 of 2009 *(Commissioner of
Income Tax II, Chandigarh vs. M/s Punjab Agro Foodgrains
Corporation).*

**(Ajay Kumar Mittal)
Judge**

**September 18, 2014
'gs'**

**(Fateh Deep Singh)
Judge**