

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

Income Tax Appeal No. 47 of 2015 (O&M)

Date of Decision: 09.09.2016

Commissioner of Income Tax-2, Chandigarh

..Appellant

versus

M/s Inscol Healthcare Ltd. Chandigarh

..Respondent.

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

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

Mr. B.M.Monga, Advocate and
Mr. Rohit Kaura, Advocate, for the respondent(s).

S.J.VAZIFDAR, CHIEF JUSTICE

The question raised in this appeal is similar to the one raised in Income Tax Appeal No. 76 of 2015 *Commissioner of Income Tax-2, Chandigarh v. M/s International Institute of Neuro Sciences and Oncology Ltd. Chandigarh*. Although on facts each case has to be decided independently, it was agreed that the result of this appeal would follow the result of Income Tax Appeal No. 76 of 2015.

By a separate judgment and order passed today, we have dismissed ITA No. 76 of 2015 in so far as the similar question was raised. For the reasons stated therein, this appeal is also dismissed.

(S.J.VAZIFDAR)
CHIEF JUSTICE

(DEEPAK SIBAL)
JUDGE

09.09.2016
'ravinder'