

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

**ITA No.295 of 2016 (O&M)
Date of Decision: 21.10.2016**

The Pr. Commissioner of Income Tax, GurgaonAppellant

Versus

Carrier Air-conditioning and Refrigeration Ltd.Respondent

**CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE DARSHAN SINGH**

Present: Mr. Tajender K.Joshi, Advocate for the appellant.

S.J. VAZIFDAR, CHIEF JUSTICE (Oral)

It is agreed that this appeal is covered by the judgment of a Division Bench of this Court decided on 25.04.2016 (wrongly typed as 25.04.2006) in ITA No.5 of 2016 titled as Principal Commissioner of Income Tax, Gurgaon Vs. M/s Carrier Air Conditioning and Refrigeration Limited.

In view thereof, the present appeal is dismissed.

**(S.J. VAZIFDAR)
CHIEF JUSTICE**

**(DARSHAN SINGH)
JUDGE**

**21.10.2016
Vinay**

Whether speaking/reasoned Yes/No

Whether reportable Yes/No