

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

ITA No. 55 of 2016

Date of decision: 05.09.2016

Commissioner of Income Tax, Panchkula

... Appellant

versus

M/s Micro Instruments Company

.... Respondent

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

Present: Mr. Yogesh Putney, Advocate
for the appellant-Department.

Mr. Salil Kapoor, Advocate,
Mr. Sumit Lalchandani, Advocate,
Mr. Rishabh Kapoor, Advocate and
Ms. Ananya Kapoor, Advocate for the respondent.

S.J. VAZIFDAR, C.J. (ORAL)

It is agreed that the result in this appeal follows the result in *ITA No. 958 of 2008, The Commissioner of Income-tax, Panchkula Vs. M/s Micro Instruments Company* which was dismissed by a separate order and judgment dated 02.09.2016.

In the result this appeal also stands dismissed in the same terms.

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

**(DEEPAK SIBAL)
JUDGE**

05.09.2016

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