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

(1) **ITA No.72 of 2016**

The Commissioner of Income Tax (TDS)-I, Chandigarh
....Appellant
versus

M/s Punjab Infrastructure Dev. Board, Chandigarh
....Respondent

(2) **ITA No.74 of 2016**

The Commissioner of Income Tax (TDS)-I, Chandigarh
....Appellant
versus

M/s Punjab Infrastructure Dev. Board, Chandigarh
....Respondent

(3) **ITA No.75 of 2016**

The Commissioner of Income Tax (TDS)-I, Chandigarh
....Appellant
versus

M/s Punjab Infrastructure Dev. Board, Chandigarh
....Respondent

(4) **ITA No.96 of 2016**

The Commissioner of Income Tax (TDS)-I, Chandigarh
....Appellant
versus

M/s Punjab Infrastructure Dev. Board, Chandigarh
....Respondent

Date of decision: 20.12.2016

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

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Present:- Mr. Denesh Goyal, Senior Standing Counsel for the appellant(s).

Mr. Deepak Aggarwal, Advocate for the respondent(s).

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S.J. VAZIFDAR, CHIEF JUSTICE (ORAL)

These appeals are filed against the order of the Tribunal pertaining to the Assessment years 2008-09 to 2011-12. It is agreed that the result in these appeals follow the result in ITA No.73 of 2016, which we disposed of by a separate order and judgment passed today. The matter related to the interpretation of Section 201 of the Income Tax Act, 1961. Section 201 was amended as a result whereof the unamended Section applies to all the years except Assessment Year 2011-12 and the amended Sub-Section (1A) applies to the Assessment Year 2011-12. The judgment in ITA No.73 of 2016 considers the effect of the unamended as well as amended portion of the provisions of Section 201 in so far as the same is relevant for the purpose of these appeals.

2. Although ITA No.73 of 2016 was in respect of the Assessment Year 2007-08, for the reasons stated in our judgment in ITA No.73 of 2016, these appeals are also disposed of in the same terms. In other words, the question of law framed by us in that appeal is also framed in each of these appeals and answered in favour of the appellant/revenue. As the question of law was raised in relation to the assessee/respondent's alternative contention, the same has been answered against the assessee/respondent. It

would be necessary to afford the assessee/respondent an opportunity of having its main submission decided as well by the Tribunal. The main submission relates to the issue as to whether the provisions of Section 194C of the Act at all apply to the assessee's case.

3. The appeals are accordingly disposed of.

A photocopy of this order be placed on the files of other connected cases.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(DEEPAK SIBAL)
JUDGE

December 20, 2016
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(i)	Whether speaking/reasoned	Yes/No
(ii)	Whether reportable	Yes/No