

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

(1)

ITA No.76 of 2016

The Commissioner of Income Tax (Exemptions), Chandigarh
....Appellant
versus

M/s Amritsar Improvement Trust, Amritsar
....Respondent

(2)

ITA No.77 of 2016

The Commissioner of Income Tax (Exemptions), Chandigarh
....Appellant
versus

M/s Hoshiarpur Improvement Trust, Hoshiarpur
....Respondent

(3)

ITA No.78 of 2016

The Commissioner of Income Tax (Exemptions), Chandigarh
....Appellant
versus

M/s Hoshiarpur Improvement Trust, Hoshiarpur
....Respondent

(4)

ITA No.79 of 2016

The Commissioner of Income Tax (Exemptions), Chandigarh
....Appellant
versus

M/s Amritsar Improvement Trust, Amritsar
....Respondent

(5)

ITA No.80 of 2016

The Commissioner of Income Tax (Exemptions), Chandigarh
....Appellant
versus

M/s Bathinda Improvement Trust, Bathinda
....Respondent

(6)

ITA No.86 of 2016

The Commissioner of Income Tax (Exemptions), Chandigarh
....Appellant
versus

M/s Amritsar Improvement Trust, Amritsar
....Respondent

(7)

ITA No.88 of 2016

The Commissioner of Income Tax (Exemptions), Chandigarh
....Appellant
versus

M/s Amritsar Improvement Trust, Amritsar
....Respondent

(8)

ITA No.89 of 2016

The Commissioner of Income Tax (Exemptions), Chandigarh
....Appellant
versus

M/s Pathankot Improvement Trust, Pathankot
....Respondent

(9)

ITA No.133 of 2016

The Commissioner of Income Tax (Exemptions), Chandigarh
....Appellant

versus

M/s Jalandhar Improvement Trust, Jalandhar

....Respondent

(10)

ITA No.203 of 2016

The Commissioner of Income Tax (Exemptions), Chandigarh

....Appellant

versus

M/s Improvement Trust Sangrur

....Respondent

Date of decision: 23.12.2016

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

* * * *

Present:- Mr. Denesh Goyal, Senior Standing Counsel
for the appellant(s) (in ITA Nos.76, 77, 78, 79, 80, 86,
88, 89, 133 & 203 of 2016).

Mr. Rohit Sud, Advocate
for the respondent(s) in (ITA No.77, 78, 89, 133 of 2016).

Mr. Rishab Kapoor, Advocate
Mr. Salil Kapoor, Advocate and
Mr. Saurabh Kapoor, Advocate
for the respondent(s)(in ITA Nos.76, 79, 86, 88 of 2016).

None for the respondents (in ITA No.80 & 203 of 2016).

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S.J. VAZIFDAR, CHIEF JUSTICE (ORAL)

It is admitted that the result in these appeals follows the result
in ITA No.147 of 2016 titled as Commissioner of Income Tax vs.
Improvement Trust Moga, which was disposed of by a separate order and
judgment passed today. Accordingly, for the reasons stated therein, these

appeals filed by the revenue are dismissed.

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

(S.J. VAZIFDAR)
CHIEF JUSTICE

(DEEPAK SIBAL)
JUDGE

December 23, 2016
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(i)	Whether speaking/reasoned	Yes/No
(ii)	Whether reportable	Yes/No