

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

**ITA No. 40 of 2012
Date of decision: 20.2.2017**

Commissioner of Income Tax, Panchkula

.....Appellant

Vs.

M/s Haryana State Agricultural Marketing Board, Panchkula

.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

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

Mr. Shakti Mehta, Advocate for Mr. Vinod S. Bhardwaj,
Advocate for the assessee.

Ajay Kumar Mittal,J.

For orders, see ITA No. 126 of 2009 (*Commissioner of Income Tax,
Panchkula Vs. M/s Haryana State Agricultural Marketing Board, Panchkula*).

**(Ajay Kumar Mittal)
Judge**

**February 20, 2017
'gs'**

**(Ramendra Jain)
Judge**