

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDI GARH

ITA-146-2016 (C&M)  
Date of decision: - 16.02.2017

M s Maltex Malters Ltd., Patiala

... Appellant

Versus

Commissioner of Income Tax, Patiala and another

... Respondents

FORAM HON'BLE MR. JUSTICE S. J. VAZIFDAR, CHIEF JUSTICE  
HON'BLE MR. JUSTICE ANUPINDER SINGH GREVAL

Present :- Mr. Abhishek Sanghi, Advocate,  
for the appellant.

Mr. Zora Singh Khar, Advocate,  
for the respondents.

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

This is an appeal against the order of the Income Tax  
Appellate Tribunal in respect of the assessment year 2010-2011.

2. The matter stands covered in favour of the  
appellant-assessee in view of our order and judgement  
dated 16.09.2016 in the appellant's ITA-581-2008 which was in  
respect of the assessment year 2004-2005. In all respects, the  
matter is the same.

3. The question of law raised in this appeal is answered  
in favour of the appellant.

4. The appeal is accordingly allowed in the same terms  
as ITA-581-2008.

(S. J. VAZIFDAR)  
CHIEF JUSTICE

(ANUPINDER SINGH GREVAL)  
JUDGE

16.02.2017

Amodh

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|---------------------------|--------|
| Whether speaking/reasoned | Yes/No |
| Whether reportable        | Yes/No |