

ITA No.318 of 2016

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

ITA No.318 of 2016
Date of decision: 17.01.2017

M/s Green Field Enterprises

....Appellant

Versus

The Assistant Commissioner of Income Tax, Range V/Circle-5(1)

....Respondent

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

Present: - Mr. Nitin Kaushal, Advocate, for the appellant(s).

AJAY KUMAR MITTAL, J. (ORAL)

This order shall dispose of ITA Nos.318 and 323 of 2016 titled 'M/s Green Field Enterprises v. The Assistant Commissioner of Income Tax' relating to assessment year 2009-10 and assessment year 2010-11, respectively.

2. At the outset, learned counsel for the appellant(s) submitted that the revenue had also assailed the order in respect of the same issue before this Court in ITA No.292 of 2016, which was dismissed by this Court on 22.11.2016.

3. In view of the above, learned counsel for the appellant(s)

submitted that the appeals have been rendered infructuous and may be

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disposed of as such.

4. Ordered accordingly.

(AJAY KUMAR MITTAL)
JUDGE

January 17, 2017
R.S.

(RAMENDRA JAIN)
JUDGE

Whether speaking/reasoned	Yes/No
Whether Reportable	Yes/No