

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

**ITA No. 346 of 2016
Date of decision: 14.2.2017**

The Commissioner of Income Tax (Exemptions), Chandigarh

.....Appellant

Vs.

M/s Ameliorating India

.....Respondent

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

Present: Mr.Denesh Goyal, Advocate for the appellant.
Mr. Naresh Ghai, Advocate for the respondent.

Ajay Kumar Mittal,J.

For orders, see ITA No. 320 of 2016 (*The Commissioner of Income Tax (Exemptions), Chandigarh Vs. M/s Ameliorating India*).

**(Ajay Kumar Mittal)
Judge**

**February 14, 2017
'gs'**

**(Ramendra Jain)
Judge**

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