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

**ITA No. 15 of 2017 (O&M)
Decided on : 17.05.2017**

The Pr. Commissioner of Income Tax (Central), Ludhiana

. . . Appellant

Versus

M/s MBD Printographics Pvt. Ltd.

. . . Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU**

PRESENT: Mr. Rajesh Katoch, Advocate
for the appellant-revenue.

Mr. Pankaj Jain, Sr. Advocate with
Mr. Divya Suri, Advocate and
Mr. Sachin Bhardwaj, Advocate
for the respondent.

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AJAY KUMAR MITTAL, J. (Oral)

The present appeal has been preferred by the revenue under Section 260A of the Income Tax Act, 1961 (in short 'the Act'), against the order dated 13.06.2016 (Annexure A-3), passed by the Income Tax Appellate Tribunal (in short 'the Tribunal'), Amritsar Bench, Amritsar, claiming the following substantial question of law for the assessment year 2010-11:-

> *"Whether on the facts and in the circumstances of the case, the Hon'ble Income Tax Appellate Tribunal, Amritsar Bench, Amritsar has erred n upholding the order of the CIT(A) in deleting the disallowance of deduction u/s 80-IC of the Income Tax Act, 1961 made by the AO on the job work got done outside the specified Area, i.e., Himachal Pradesh, and on the trading receipt from sale of unused papers, following its decisions in the case of the assessee for the assessment years 2005-06 to 2009-10, against which the appeals filed by the revenue area still pending adjudication in ITA No. 117, 118, 119, 120, 121, 122 of 2013 before this Hon'ble Court."*

2. At the outset, learned counsel for the parties submitted that the Tribunal while adjudicating the appeal relating to the Assessment Year 2010-11 had relied upon its earlier decision in the assessee's own case for the Assessment Years 2005-06 to 2009-10, decided on 28th December, 2012, holding that it squarely covered the issue in the present case and as a result, dismissed the appeal filed by the revenue.

3. It was submitted by learned counsel for the parties that the said order was subject matter of appeal before this Court in ITA No. 122 of 2013, wherein, this Court had remanded the matter to the Tribunal for fresh adjudication after affording an opportunity of hearing to the parties vide order dated 11th January, 2017.

3. Accordingly, the present appeal stands disposed of in the same terms.

(AJAY KUMAR MITTAL)
JUDGE

(HARINDER SINGH SIDHU)
JUDGE

May 17, 2017
J.Ram

Whether speaking/reasoned: *Yes/No*
Whether Reportable: *Yes/No*