

IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

CM No. 11695-CII of 2017 in/and  
ITA No. 193 of 2017 (O&M)  
Date of Decision : 22.05.2017

The Pr. Commissioner of Income Tax, Patiala

...Appellant

Versus

State Bank of Patiala

...Respondent

**CORAM:** *HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE*  
*HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL*

Present: Mr. Z.S. Klar, Advocate for the appellant.

Mr. Sanjay Bansal, Senior Advocate with  
Mr. B.M. Monga, Advocate  
for the respondent.

\*\*\*

**S.J. VAZIFDAR, C.J.(Oral)**

**CM No.11695-CII of 2017**

Application is allowed and documents as Annexures R-1 to R-3  
are taken on record, subject to all just exceptions.

**ITA No. 193 of 2017**

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

It is admitted that the question of law raised in this appeal is  
covered against the appellant/department and in favour of the

assessee/respondent by the judgment of this Court, dated 27.02.2017  
(Annexure R-2) in the case of these very parties in ITA No. 270 of 2016.

The question of law is, therefore, decided against the appellant.

Mr. Klar, learned counsel for the appellant states that the  
appellant has challenged that judgment before the Supreme Court.

(S.J. VAZIFDAR)  
CHIEF JUSTICE

(ANUPINDER SINGH GREWAL)  
JUDGE

22.05.2017  
kanchan

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