IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No.200 of 2017 (O&M)
Date of Decision: 09.05.2017

The Pr. Commissioner of Income Tax, Patiala ----Appellant

Versus

State Bank of Patiala ----Respondent

Coram: Hon'ble Mr. Justice Ajay Kumar Mittal
Hon'ble Mr. Justice Harinder Singh Sidhu

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

*****

<u>Ajay Kumar Mittal, J.</u>

The Revenue has filed the present appeal under Section 260-A of the Income Tax Act, 1961 (for short 'the Act') against the order dated 11.08.2016 passed by the Income Tax Appellate Tribunal, Division Bench, Chandigarh, claiming the following substantial question of law:

> "Whether in the facts and circumstances of the case, the Hon'ble ITAT is right in law in deleting the addition made on account of apportionment of expenses against exempted Income?"

2. Learned counsel for the Revenue has submitted that the matter is no longer *res integra.* This Court in ITA No.244 of 2016 titled as ***'the Pr. Commissioner of Income Tax, Patiala Vs. State Bank of Patiala'*** decided on 30.01.2017, has adjudicated the same issue as raised in the present appeal.

3. Accordingly, this appeal is dismissed in terms of the judgment passed in ITA No.244 of 2016.

(Ajay Kumar Mittal)
Judge

(Harinder Singh Sidhu)
Judge

09.05.2017
Atul

Whether speaking/ reasoned: Yes/No

Whether Reportable: Yes/No