

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

**ITA No. 32 of 2017 (O&M)
Date of decision: 20.02.2017**

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

.....Appellant

Versus

M/s Ganeshay Overseas Industries Limited

.....Respondent

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

Present: Mr. Rajesh Katoch, Advocate for the appellant.

Ajay Kumar Mittal,J.

For orders, see ITA No. 14 of 2017 (*The Pr. Commissioner of Income
Tax (Central), Ludhiana Vs. M/s Ganeshay Overseas Industries Limited.*)

**(Ajay Kumar Mittal)
Judge**

**February 20, 2017
'gs'**

**(Ramendra Jain)
Judge**

