IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

1. **ITA No.249 of 2015 (O&M)**
Date of Decision: 14.02.2018

Principal Commissioner of Income Tax, Faridabad …..Appellant

versus

M/s NHPC Ltd. …..Respondent

2. **ITA No.322 of 2015 (O&M)**

Principal Commissioner of Income Tax, Faridabad …..Appellant

versus

M/s NHPC Ltd. …..Respondent

3. **ITA No.360 of 2015 (O&M)**

Principal Commissioner of Income Tax, Faridabad …..Appellant

versus

M/s NHPC Ltd. …..Respondent

4. **ITA No.366 of 2015 (O&M)**

Principal Commissioner of Income Tax, Faridabad …..Appellant

versus

M/s NHPC Ltd. …..Respondent

CORAM: HON'BLE MR.JUSTICE S.J.VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present:- Mr.T.K.Joshi, Senior Standing Counsel
for the appellant(s)- Revenue.
Mr. Ved Jain, Advocate
for the respondent (s).

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S.J.VAZIFDAR, CHIEF JUSTICE (ORAL)

These appeals are against the order of the Income Tax Appellate Tribunal in respect of the assessment years 2002-03, 2004-05, 2000-01 and 2003-04 respectively. The questions of law raised in these appeals are same as those raised in the assessee case ITA No.151 of 2015 which pertains to the assessment year 2001-02.

By a separate order and judgment passed today, we disposed of ITA No.151 of 2015. It is agreed that the result in these appeals follows the result of ITA No.151 of 2015. The appeals are, accordingly, disposed of in the same terms namely that the questions of law are answered in favour of the respondent-assessee.

Accordingly, these appeals are dismissed.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
14.02.2018 **JUDGE**
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Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No