

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

**I.T.A. No. 42 of 2015
Decided on : 01.08.2018**

The Commissioner of Income Tax (Exemption), Chandigarh	Appellant
Versus	
M/s Patiala Improvement Trust, Chhoti Baradari, Patiala	Respondent

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**CORAM : HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present : Mr. Denesh Goyal, Sr. Standing Counsel for Revenue

Mr. Rohit Sud, Advocate
for the respondent

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AVNEESH JHINGAN, J.

For detailed order, see order of even date passed in I.T.A.
No.161 of 2016 titled as “*The Commissioner of Income Tax (Exemptions),
Chandigarh vs. M/s Improvement Trust, Bathinda*”.

**[AJAY KUMAR MITTAL]
JUDGE**

**[AVNEESH JHINGAN]
JUDGE**

01.08.2018
pankaj baweja

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