

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

**I.T.A. No. 26 of 2016  
Decided on : 01.08.2018**

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

\* \* \*

**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 ?  
Whether reportable ?*

*Yes / No  
Yes / No*