

211(2)

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

**ITA No.155 of 2017 (O&M)
Decided on 17.09.2018**

M/s Arihant Foam P. Ltd., Chandigarh

Appellant

Versus

Commissioner of Income Tax, Chandigarh

Respondent

* * *

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

Present : Mr. B.M. Monga, Advocate and
Mr. Rohit Kaura, Advocate
for the appellant.

Ms. Urvashi Dhugga, Sr. Standing Counsel for Revenue.

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AVNEESH JHINGAN, J.

For detailed order, see order of even date passed in ITA
No. 103 of 2017 titled as **M/s Arihant Foam P. Ltd. vs.
Commissioner of Income Tax, Chandigarh.**

**(AJAY KUMAR MITTAL)
JUDGE**

**(AVNEESH JHINGAN)
JUDGE**

September 17, 2018
pankaj baweja

Whether speaking/reasoned: Yes / No

Whether reportable : Yes / No