

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

ITA No. 400 of 2017 (O&M)

Date of Decision: 25.10.2018

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

.....Appellant

Versus

M/s K.C. Land & Finance Ltd., Nawanshahar

.....Respondent

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

Present: Mr. Rajesh Katoch, Senior Standing Counsel
for the revenue.

Mr. Divya Suri, Advocate
for the assessee.

AVNEESH JHINGAL, J.

For order, see detailed reasons recorded in a separate order of even date
passed in ITA No. 245 of 2016 (O&M), titled as “Pr. Commissioner of Income Tax
(Central), Ludhiana Versus M/s Silver Oaks Township Ltd., Bathinda.”

**(AJAY KUMAR MITTAL)
JUDGE**

**(AVNEESH JHINGAN)
JUDGE**

25.10.2018
reema

Whether speaking/reasoned
Whether Reportable:

Yes/No
Yes/No