

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

ITA-463-2017 (O&M)

Date of decision:- 12.02.2018

The Pr. Commissioner of Income Tax, Gurgaon

...Appellant

Versus

Tower Watson India Pvt. Ltd. (Formerly Watson Wyatt
India Pvt. Ltd.)

...Respondent

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

Present:- Mr. Tajender K. Joshi, Advocate,
for the appellant.

* * * *

S.J. VAZIFDAR, C.J. (ORAL)

This appeal is similar to ITA-461-2017 titled as
Pr. Commissioner of Income Tax (Central), Gurgaon Vs
Sudhir Dhingra which we dismissed by our separate order and
judgement passed today.

2. This appeal is also, therefore, dismissed for want of
territorial jurisdiction.

3. The original file be returned to the appellant.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
JUDGE

12.02.2018

Amodh

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