

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

**ITA No.502 of 2017**

**Date of decision: 14.8.2018**

Pr. Commissioner of Income-Tax-2, Chandigarh

..... Appellant

VERSUS

M/s Modern Diaries Ltd.

..... Respondent

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

Present: Ms.Urvashi Dhugga, Senior Standing Counsel for  
the appellant(s)  
Mr.Divya Suri, Advocate for the respondent.

**AJAY KUMAR MITTAL, J.**

For orders, see order of even date passed in ITA  
No.434 of 2017 (Pr. Commissioner of Income-Tax-2,  
Chandigarh v. M/s Modern Diaries Ltd.).

(AJAY KUMAR MITTAL)  
JUDGE

August 14, 2018  
KD/gbs

(AVNEESH JHINGAN)  
JUDGE

Whether speaking / reasoned  
Whether Reportable

Yes / No  
Yes / No