IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-78-2017 (O&M)
Date of decision:- 25.01.2018

The Commissioner of Income Tax (Exemptions), Chandigarh

...Appellant

Versus

M/s Jalandhar Improvement Trust

...Respondent

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

Present:- Mr. Denesh Goyal, Advocate,
for the appellant.

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

It is agreed that this appeal is covered in favour of the assessee in view of the judgement of a Division Bench of this Court to which one of us (S.J. Vazifdar, CJ) was a party in *The Tribune Trust Vs Commissioner of Income Tax and another* and in *Commissioner of Income Tax (Exemption) Vs Improvement Trust, Moga (2017) 390 ITR 547 (P&H)*.

2. We are informed that the revenue has challenged the judgement before the Supreme Court and that leave has been granted in those cases.

3. The appeal is accordingly disposed of in terms of the aforesaid judgement.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
JUDGE

25.01.2018
Amodh

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