

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

ITA-4-2018 (O&M)
Date of decision:- 04.04.2018

The Pr. Commissioner of Income Tax, Gurgaon
...Appellant
Versus

Carrier Air-Conditioning and Refrigeration 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.

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

It is agreed that this appeal is covered by the judgement of a Division Bench of this Court decided on 25.04.2016 (wrongly typed as 25.04.2006) in ITA No. 5 of 2016 titled as *Principal Commissioner of Income Tax, Gurgaon Vs M/s Carrier Air Conditioning and Refrigeration Limited*. The questions of law are the same in both the appeals.

2. In view thereof, the present appeal is dismissed.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(AVNEESH JHINGAN)
JUDGE

04.04.2018

Amodh

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