

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

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**ITA No. 146 of 2019 (O&M)
Date of Decision : 12.09.2019**

Pr. Commissioner of Income Tax -2, Chandigarh

... Appellant

Versus

M/s Punjab Agro Industries Corporation Limited

....Respondent

**CORAM:HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE HARNARESH SINGH GILL**

Present: Ms. Urvashi Dugga, Senior Standing Counsel for the appellant.

AJAY TEWARI, J.(ORAL)

1. Learned counsel for the appellant states that the tax effect in this case is lessor to Rupees One Crore yet the case is covered by the exception. However, in the identical matter involving similar question of law, this court has already taken a decision against the revenue in the case titled ***Principal Commissioner of Income Tax-1, Chandigarh Versus M/s Vardhman Chemtech Private Limited, Chandigarh*** decided on 28.08.2018 (ITA No. 322 of 2016). The present appeal is dismissed in the same terms.
2. Since the main case has been dismissed, the pending C.M. application, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(HARNARESH SINGH GILL)
JUDGE**

12.09.2019
pooja saini

Whether speaking/reasoned?

Yes/No

Whether reportable?

Yes/No