

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

**RA-CR-27-2019 in ITA-449-2015 (O&M)
Date of Decision : 16.08.2019**

M/s Pivot Fabrique H.P.

..... Applicant

Versus

Commissioner of Income Tax-1, Chandigarh

..... Respondent

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE AVNEESH JHINGAN**

Present : Ms. Radhika Suri, Senior Advocate with
Mr. Manpreet Singh Kanda, Advocate
for the applicant-appellant.

Mr. Yogesh Putney, Advocate and
Mr. Ajiteshwar Singh, Advocate
for the Revenue.

AJAY TEWARI, J. (Oral)

For orders see ***RA-CR-28 of 2019 in ITA-240 of 2016, Shri Arun
Trehan since deceased through his LRs. Vs. Principal Commissioner of
Income Tax-II, Chandigarh*** decided vide order of even date.

**(AJAY TEWARI)
JUDGE**

**(AVNEESH JHINGAN)
JUDGE**

16.08.2019

pooja sharma-I

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