

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

ITA No. 186 of 2019 (O&M)
Date of Decision: 28.8.2019

Principal Commissioner of Income Tax-1, LudhianaAppellant

Vs.

M/s Trident Limited, LudhianaRespondent

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

Present: Ms. Pridhi Jaswinder Sandhu, Advocate for
Mr. Rajesh Katoch, Senior Standing Counsel
for the appellant.

AJAY TEWARI, J. (ORAL)

At the outset, learned counsel appearing for the appellant-revenue has fairly admitted that the similar issue has been decided by this Court vide judgment dated 26.3.2019 passed in ITA-444-2018 titled 'Principal Commissioner of Income Tax-1, Chandigarh versus M/s Trident Limited, Ludhiana' against the revenue and this appeal may be disposed of in the same terms.

The present appeal is disposed of in terms of judgment dated 26.3.2019 passed in ITA-444-2018.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

August 28, 2019
Gurpreet

Whether speaking /reasoned : Yes
Whether Reportable : No