IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITR No.115 of 1999
Date of decision : 05.11.2019

M/s. Ess Ess Kay Engg. Co(P) Ltd. Kapurthala. ..... Appellant

versus

The Commissioner of Income Tax, Jalandhar. ..... Respondent

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MRS.JUSTICE ALKA SARIN
***

Present : Mr.S.K.Mukhi, Advocate for the appellant.
Mr.Vivek Sethi, Advocate for the respondent.
***

AJAY TEWARI, J. (Oral)

1. The learned counsel for the appellant states that this is a strange case where for all previous years and subsequent years the same expense was allowed but in this case this has been disallowed.

2. Be that as it may, keeping in view the period of time which has elapsed and the trifling amount of money involved, we see no reasons to go further in this appeal either way and dispose of the same without giving any finding.

3. Since the main case has been decided, the pending Civil Miscellaneous Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

05.11.2019
raman

Whether speaking/reasoned Yes/No
Whether Reportable : Yes/No