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

ITA No.273 of 2019 (O&M)
Date of decision : 29.11.2019

The Pr. Commissioner of Income-tax, Gurgaon ...... Appellant

versus

M/s Willis Towers Watson India Pvt. Ltd.
(earlier known as Towers Waston India
Pvt. Ltd.,) ...... Respondent

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE VIVEK PURI**
***

Present : Mr. Tajender K.Joshi, Sr. Standing Counsel
for the appellant.

***

<u>AJAY TEWARI, J. (Oral)</u>

1. The present appeal has been filed under Section 260A of the Income Tax Act, 1961 (in short 'the Act'), against the order dated 05.10.2018, passed by the Income Tax Appellate Tribunal, "J" Bench, Mumbai, in stay application No.449/MUM/2018 (arising out of ITA No. 1140/MUM/2015) dated 05.10.2018 for the A.Y. 2010-2011.

2. It was not disputed by the learned counsel for the appellant-Revenue that the matter in issue is no longer res integra and stands concluded by the decision of this Court in ITA No.5 of 2016, titled as "Pr. Commissioner of Income Tax, Gurgaon Vs. M/s Carrier Air Conditioning and Refigeration Ltd.", decided on 25.04.2016, whereby, identical question as claimed in the present appeal, has been held not to be substantial question of law.

3. For the reasons recorded in the aforementioned appeal, the present appeal is dismissed.

4. Since the main case has been dismissed, the pending Civil.Misc. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(VIVEK PURI)
JUDGE

29.11.2019
pooja sharma-I

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