

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

**ITA No.275 of 2019 (O&M)
Date of decision : 28.11.2019**

The Pr. Commissioner of Income Tax, Gurgaon

..... Appellant

versus

Jindal Steel & Power Limited, Jindal Centre,12
Bhikaji Cama Place, New Delhi.

..... Respondent

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

Present :- Mr. Arun Sharma, Advocate for
Mr. Tajender K.Joshi, Advocate
for the appellant.

AJAY TEWARI, J. (Oral)

1. The present appeal has been filed under Section 260A of the Income Tax Act, 1961 (in short 'the Act'), against the order dated 17.08.2018, passed by the Income Tax Appellate Tribunal, Delhi Bench-'D' New Delhi, in stay application No. 582/DEL/2018 (2403/DEL/2017) dated 17.08.2018 for the assessment year 2008-2009.

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 Refrigeration 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

28.11.2019

Pooja sharma-I

Whether speaking/reasoned

Yes/No

Whether Reportable :

Yes/No