117 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-376-2019(O&M)
Date of decision :16.12.2019

The Pr. Commissioner of Income Tax, Gurgaon.

...... Appellant

versus

M/s Jindal Steel and Power Ltd. ...... Respondent

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

Present : Mr. Tajender Joshi, Senior Standing Counsel with
Mr. Vikram Bali, Junior Standing Counsel
for the appellant.

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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 11.01.2019, passed by the Income Tax Appellate Tribunal, Delhi Bench 'I-2' New Delhi, in stay application No. 865/DEL/2018 (in ITA No. 6674/DEL/2017) for the assessment year 2012-2013.

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

16.12.2019
Janki

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