

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

ITA No. 191 of 2013 (O&M)

Date of decision: 23.1.2019

Commissioner of Income Tax, Jalandhar I, Jalandhar

.....Appellant

Vs.

M/s Max India Limited

.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

Present: Mr. Vivek Sethi, Senior Standing Counsel for the appellant.
Mr. Ajay Vohra, Senior Advocate with
Mr. Gaurav Jain, Advocate for the respondent.

Ajay Kumar Mittal,J.

For orders, see ITA No. 187 of 2013 (*Commissioner of Income Tax,
Jalandhar I, Jalandhar Vs. M/s Max India Limited.*)

**(Ajay Kumar Mittal)
Judge**

**January 23, 2019
'gs'**

**(Manjari Nehru Kaul)
Judge**