

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

237-5

**ITA -251-2018 (O&M)  
Date of Decision 26.08.2019**

The Pr. Commissioner of Income Tax-2, Chandigarh

.....Appellant

Versus

The Ropar District Coopertive Milk Producers Union Ltd.

.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI  
HON'BLE MR. JUSTICE HARNARESH SINGH GILL**

Present: Mr. Vivek Sethi, Advocate for the appellant.

Mr. M.R.Sharma, Advocate for the respondent.

**AJAY TEWARI, J (ORAL)**

For order, see judgment of even date passed in ITA No. 86 of  
2017 titled *The Pr. Commissioner of Income Tax -2, Chandigarh Versus  
M/s The Ropar District Cooperative Milk Producers Union Ltd.*

**(AJAY TEWARI)  
JUDGE**

**(HARNARESH SINGH GILL)  
JUDGE**

**26.08.2019**

pooja saini

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No