

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

108

ITA-367-2018

Date of Decision : 3.9.2019

The Principal Secretary of Income Tax-2, Chandigarh

..... Appellant

Versus

M/s. GlaxoSmithKline Consumer Healthcare Ltd.

..... Respondent

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

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

AJAY TEWARI, J. (Oral)

This appeal has been filed under Section 260A of the Income Tax Act, 1961 (for short 'the Act') against the order of the Income Tax Appellate Tribunal, Chandigarh in Stay Application No.4/Chd/2017 (arising out of ITA No. 345/Chd./2017) dated 2.4.2018.

At the very outset, counsel for the appellant-revenue has very fairly accepted that the issue is covered against the Revenue by the Division Bench judgment of this Court in **ITA No. 78 of 2019** titled as **The Principal Commissioner of Income Tax, Gurgaon Versus M/s Mitsubishi Electric Automotive Indsia Pvt. Ltd., Manesar, Gurgaon,** decided on 16.05.2019.

Dismissed in the same terms.

Since the main case has been dismissed, the pending CM, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

3.9.2019
anuradha

Whether speaking/reasoned	-	Yes/No
Whether reportable	-	Yes/No