IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No.397 of 2018 (O&M)
Date of decision : 11.07.2019

Pr. Commissioner of Income Tax-1, Chandigarh
...... Appellant

versus

Kuantum Paper Ltd., SCO 18-19, First Floor
Sector 8-C, Madhya Marg, Chandigarh.
...... Respondent

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

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Present : Mr. Yogesh Putney, Advocate and
Mr. Ajiteshwar Singh, Advocate
for the appellant.

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AJAY TEWARI, J. (Oral)

CM-24475-CII-2018

For the reasons recorded, the application is allowed. Delay of 33 days in re-filing the appeal is condoned.

Main case

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, New Delhi Bench-D in ITA No.1345/Del/2017 dated 01.09.2017 for the Assessment Year 2012-2013.

This Court in ITA No.130 of 2018 passed in ***Pr. Commissioner of Income Tax-1, Chandigarh Vs. M/s ABC Papers Limited,*** decided on 07.02.2019 has already disposed of the matter involving the identical issues.

Today the learned counsel for the appellant has argued that it would actually be this Court which would have the jurisdiction in view of Section 127 (4) of the Act as interpreted by the Delhi High Court in ***Commissioner of Income Tax Vs. AAR BEE Industries, Income Tax Reports, Vol. 357 (542).***

In our considered opinion, this Court would be bound by the decision of the Division Bench of this Court which was rendered in ***The Commissioner of Income Tax, Faridabad Vs. M/s Motorola India Ltd., (2010) 326 ITR 156*** and in ITA No.130 of 2018 decided on 07.02.2019 titled as ***Pr. Commissioner of Income Tax-1, Chandigarh Vs. M/s ABC Papers Limited*** and consequently return the same in original for presentation in the competent Court of jurisdiction.

Appeal stands disposed of.

Since the main case has been disposed of, the pending C.M. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

July 11, 2019
pooja sharma-I

Whether speaking/reasoned Yes/No

Whether Reportable : Yes/No