

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

GURBAX SINGH
2019.02.26 15:06

**ITA No. 478 of 2018
Date of decision: 14.01.2019**

Principal Commissioner of Income Tax-2, Chandigarh.

.... Appellant

Vs.

**Indian Herbs Specialities,
(Now Indian Herbs Specialities Pvt. Ltd.)
Branch Office Sharda Nagar, Saharanpur-247001.**

..... Respondent

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

Present: Ms. Urvashi Dhugga, Sr. Standing Counsel for the appellant(s).

Mr. Akash Garg, Advocate for respondent

Ajay Kumar Mittal, J.

**For orders, see ITA No. 289 of 2018 (Principal Commissioner
of Income Tax-1, Chandigarh Vs. Vijay Kumar Batra, Proprietor, M/s
Adley Formulations, SCO 915, NAC, Manimajra, Chandigarh.)**

**(Ajay Kumar Mittal)
Judge**

**January 14, 2019
'gs'**

**(Manjari Nehru Kaul)
Judge**