111 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No.10 of 2019 (O&M)
Date of decision : 11.07.2019

The Pr. Commissioner of Income Tax, Gurgaon

...... Appellant

versus

M/s BMW India Pvt., Ltd., 7th Floor, Tower-B
Building No.8, DLF Cyber City, Phase-II
Gurgaon.

...... Respondent

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

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Present : Mr. Tajender K.Joshi, Advocate
for the appellant.

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<u>AJAY TEWARI, J. (Oral)</u>

This appeal has been filed under Section 260A of the Income Tax Act, 1961 (for short 'the Act') against the order dated 13.04.2018 passed by the Income Tax Appellate Tribunal, Delhi Bench '1-2' New Delhi in Stay No.260/DEL/2018 (in ITA No.1514/DEL/2016) for the Assessment Year 2011-2012.

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

Dismissed in the same terms.

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

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

July 11, 2019
pooja sharma-I

Whether speaking/reasoned Yes/No

Whether Reportable : Yes/No