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

ITA No.2 of 2019 (O&M)
Date of decision : 11.07.2019

The Pr. Commissioner of Income Tax, Gurgaon
...... Appellant

versus

M/s Towers Watson India Pvt. Ltd.
...... Respondent

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

***

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

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AJAY TEWARI, J. (Oral)

CM-611-CII-2019

For the reasons recorded, the application is allowed. Delay of 137 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, Mumbai Bench "K", in SA No.444/MUM/2017 (arising out of ITA No.1140/MUM/2015) dated 06.10.2017 for the Assessment Year 2010-2011.

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

POOJA SHARMA
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