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

105 **ITA-8529-2018 (O&M)**
Date of decision :16.9.2019

Pr. Commissioner of Income Tax-I, Jalandhar ...... Appellant

versus

M/s. The Hoshiarpur Central Cooperative Bank Ltd. ...... Respondent

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

Present : Mr. Vivek Sethi, Senior Standing Counsel with
Mr. Varun Issar, Junior Standing Counsel
for the appellant.

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AJAY TEWARI, J. (Oral)

1. This appeal has been filed under Section 260-A of Income Tax Act, 1961 against the order of Income Tax Appellate Tribunal, Amritsar Bench, Amritsar passed in ITA No. 47 (ASR)/2011 dated 16.7.2018 (Annexure A-3) for the A.Y. 2007-08.

2. Learned counsel has very fairly stated that the facts of the present case are covered by the decision of this Court passed in ***ITA No. 349-2017*** decided on 24.9.2018 titled as ***The Principal Commissioner of Income Tax-3, Ludhian vs. The Ludhiana Central Co-Op. Bank Ltd., Ludhina.***

3. In these circumstances, the present appeal stands dismissed in term of ***ITA No. 349-2017.***

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

**(AJAY TEWARI)
JUDGE**

**(HARNARESH SINGH GILL)
JUDGE**

16.09.2019
anuradha

Whether speaking/reasoned Yes/No
Whether Reportable : Yes/No