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

ITA No.199 of 2019

Date of Decision: 28.01.2020

Arun Trehan through LR Mamta Trehan

Appellant

Versus

The ACIT, Circle 5(1), Chandigarh

Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. M.S. Kanda, Advocate
for the appellant.

Mr. Urvashi Dhugga, Sr. Standing Counsel
for the Revenue.

AJAY TEWARI, J (Oral):

1. This appeal has been filed under Section 260A of the Income Tax Act, 1961 against the order dated 11.10.2018 (Annexure A-5) passed by the Income Tax Appellate Tribunal, Chandigarh in ITA No.46/Chd/2018 for the assessment year 2011-12.

2. Learned counsel for the appellant submits that the issue involved in the present appeal is covered by the judgment of Hon'ble Supreme Court in ***Pr. Commissioner of Income Tax, Shimla Versus M/s Aarham Softronics; 2019 (2) TMI, 1285.***

3. Learned counsel for the respondent does not dispute the

above factual submission.

4. In view of the above, the present appeal is disposed of on the same terms of the above referred judgment.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

January 28, 2020
pankaj baweja

1. Whether speaking/ reasoned

:

Yes / No
2. Whether reportable

:

Yes / No