IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

101-2 **CM-11977-CII-2019 in/and**
ITA-235-2019 (O&M)
Date of Decision : 21.1.2020

M/s Punjab Agro Ind. Corp. Ltd. **...... Appellant**

Versus

D.C.I.T, Circle 4 (1) Chandigarh **...... Respondent**

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

Present : Mr. Maninder Arora, Advocate
for the applicant-appellant.

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AJAY TEWARI, J. (Oral)

CM-11977-CII-2019

This is an application for condonation of delay of 212 days delay in filing the appeal.

For the reasons recorded in the application, the same is allowed and delay of 212 days in filing the appeal is condoned.

ITA-235-2019

1. This appeal has been filed under Section 260-A of the Income Tax Act, 1961 against the order dated 5.4.2018 passed by the Income Tax Appellate Tribunal, Chandigarh in ITA No. 05/CHD/2009 for the assessment year 2005-06 received on 3.5.2018, claiming the following questions of law :-

"i. Whether under the facts and in the circumstances of the case the Lower authorities and ITAT have not committed

illegality by passing the impugned orders ?

ii. Whether under the facts and in the circumstances of the case the impugned order are not liable to be set aside ?

iii. Whether under the facts and in the circumstances of the case the tribunal has not committed an illegality by not applying the judgment as referred above to the facts of present case."

2. At the very outset learned counsel very fairly states that the matter has been concluded against the assessee in view of the judgment passed in ***ITA No. 170 of 2017*** dated 6.11.2017 titled as ***M/s Punjab Agro Ind. Corp. Ltd. vs. D.C.I.T, Circle 4 (1), Chandigarh.***

3. Consequently, the present appeal stands dismissed in terms of the decision of ***ITA No. 170-2017***

4. Since the main case has been decided, the pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

21.1.2020
anuradha

Whether speaking/reasoned - Yes/No
Whether reportable - Yes/No