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

ITA-119-2001 (O&M)
Date of Decision : 5.2.2020

M/s. Dhodha House **...... Appellant**

Versus

Commissioner of Income Tax, Jalandhar and another
...... Respondents

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
: HON'BLE MR.JUSTICE AVNEESH JHINGAN
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Present : Mr. Alok Mittal, Advocate
for the appellant.

Mr. Vivek Sethi, Sr. Standing counsel with
Mr. Varun Issar, Jr. Standing counsel
for the respondents.

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AJAY TEWARI, J. (Oral)

1. This appeal has been filed under Section 260A of the Income Tax Act, 1961 (for short 'the Act') against the order passed by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar passed in Income Tax Appeal No. 71 (ASR)/1994 relating to A.Y. 1989-90.

2. Learned counsel for the appellant is not in a position to deny the fact that the facts of the case are covered by the decision of this Court passed in ***ITA No. 50-2000*** decided on 28.2.2014 titled as ***M/s Dhodha House, Kotakpura vs. Commissioner of Income Tax, Jalandhar & Another*** and ***ITA No. 118 of 2001*** decided on 19.12.2014 titled as ***M/s Dhodha House, Kotakpura vs. Commissioner of Income Tax, Jalandhar & Another*** .

3. Consequently, the present petition stands dismissed in the same terms as in ***ITA No. 50-2000 and ITA-118-2001.***

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

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

5.2.2020
anuradha

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