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

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ITA No. 220 of 2001
DECIDED ON: FEBRUARY 11, 2020

M/S FREEMAN MEASURES PVT. LTD.

APPELLANT

VERSUS

COMMISSIONER OF INCOME TAX, LUDHIANA AND ANR

RESPONDENTS

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

Present: Mr. Alok Mittal, Advocate, for the appellant.

Mr. Sandeep Goyal, Advocate, for the respondents.

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AJAY TEWARI, J (Oral):

This appeal under Section 260A of Income Tax Act, 1961 has been filed against the order of the Income Tax Appellate Tribunal, Chandigarh Bench "A" maintaining some dis-allowances in terms of car expenses for personal use, depreciation and staff welfare expenses etc.

2. Having gone through the facts of the case we find that each of the issue is a pure question of fact.

3. It has not been shown that these findings have been arrived at perverse manner.

4. Consequently no question of law much less substantial question of law arises.

5. Dismissed.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

FEBRUARY 11, 2020
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1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No