

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

ITA No.8 of 2001

Date of Decision: 5.02.2020

M/s Punjab Gas Cylinders Limited

Appellant

Versus

The Commissioner of Income Tax, Ludhiana and another

Respondents

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

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

Mr. Rajesh Katoch, Senior Standing Counsel and
Ms. Pridhi Jaswinder Sandhu, Junior Standing Counsel
for the Revenue.

AVNEESH JHINGAN, J.

For order, see order of even date passed in ITA No.134
of 2000 titled as ***M/s Gita Forging (P) Ltd. Vs. Commissioner of
Income Tax, Patiala and another.***

**[AVNEESH JHINGAN]
JUDGE**

**[AJAY TEWARI]
JUDGE**

February 5, 2020

pankaj baweja

1. Whether speaking/ reasoned	:	Yes / No
2. Whether reportable	:	Yes / No