111

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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ITA No.355 of 2019 (O&M)
Date of Decision: 13.01.2020

The Pr. Commissioner of Income Tax, Gurgaon

Appellant

Versus

Honda Motorcycle and Scooter India Pvt. Ltd., IMT Manesar, Gurgaon

Respondent

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

Present: Mr. Tajender K. Joshi, Sr. Standing Counsel for the appellant.

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AJAY TEWARI, J (Oral):

[1] The present appeal has been filed under Section 260A of the Income Tax Act, 1961 [for short 'the Act'], against the order dated 04.01.2019 passed by the Income Tax Appellate Tribunal, Delhi Bench, New Delhi in SA No.974/DEL/2018 (in ITA No.7714/DEL/2017) dated 04.01.2019 for the assessment year 2012-13.

[2] It was not disputed by the learned counsel for the appellant-Revenue that the matter in issue is no longer *res integra* and stands concluded by the decision of this Court in ITA No.5 of 2016, titled as "Pr. Commissioner of Income Tax, Gurgaon Vs. M/s Carrier Air Conditioning and Refrigeration Ltd.", decided on 25.04.2016, whereby, identical question as claimed in the present

appeal, has been held not to be substantial question of law.

[3] For the reasons recorded in the aforementioned appeal, the present appeal is dismissed.

[4] Since the main case has been dismissed, the pending Civil Misc. Application, if any, stands disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

January 13, 2020
pankaj baweja

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