IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 415 of 2019

Date of Decision: 26.02.2020.

Pr. Commissioner of Income Tax-2, Chandigarh
.......Appellant

Versus

M/s GlaxoSmithKline Consumer Healthcare Limited.
......Respondent

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

Present: Ms. Urvashi Dhugga, Advocate
for the appellant.

AJAY TEWARI, J.(Oral)

1. The present appeal has been filed under Section 260A of the Income Tax Act, 1961 (in short 'the Act'), against the order dated 10.04.2019, passed by the Income Tax Appellate Tribunal, Division Bench 'A' Chandigarh, in Stay Application No. 45 to 47/Chd/2018 in ITA Nos. 345,91 and 92/Chd/2017&2018) for the assessment year 2008-2009 to 2010-2011.

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 Refigeration 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, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

26.02.2020
reema

Whether speaking/reasoned: Yes
Whether Reportable: No