

1034

IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

ITA No. 9 of 2013

Date of Decision: 10.02.2020

VMT Spinning Co. Ltd., Ludhiana

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: Ms. Radhika Suri, Senior Advocate with
Mr. M.S. Kanda, Advocate
for the appellant.

Mr. Rajesh Katoch, Sr. Standing Counsel with
Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel
for the Revenue.

AJAY TEWARI, J. (Oral)

[1] This is an appeal filed under Section 260-A of the Income Tax Act, 1961 against the order dated 13.07.2012 passed in ITA No.682/Chd/2007 for assessment year 2003-04.

[2] At the very outset, learned senior advocate states that questions No.(ii) and (iii) would have to be substituted with question No.(vi) of **ITA No.216 of 2013** titled as ***Vardhman Holdings Ltd. Vs. The Commissioner of Income Tax, Range 1, Ludhiana and another*** and the same be disposed of in same terms.

[3] Learned counsel for the Revenue could not dispute the same.

[4] Learned counsel for the parties are *ad idem* that question No.(i) and substituted question instead of (ii) and (iii) (claimed) have been answered in ITA No.216 of 2013.

[5] In the circumstances, the appeal stands disposed of in same terms as in ITA No.216 of 2013.

[6] Since the appeal is disposed of, the pending application, if any, stands disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

February 10, 2020

pankaj baweja

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