201 IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

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ITA No. 195 of 2017 (O&M)
Date of Decision: 23.01.2020

THE PR. COMMISSIONER OF INCOME TAX-PATIALA

APPELLANT

VERSUS

STATE BANK OF PATIALA

RESPONDENT

2. ITA No. 220 of 2012 (O&M)

COMMISSIONER OF INCOME TAX-PATIALA

APPELLANT

VERSUS

STATE BANK OF PATIALA

RESPONDENT

3. ITA No. 257 of 2011 (O&M)

COMMISSIONER OF INCOME TAX-PATIALA

APPELLANT

VERSUS

STATE BANK OF PATIALA

RESPONDENT

4. ITA No. 271 of 2011 (O&M)

COMMISSIONER OF INCOME TAX-PATIALA

APPELLANT

VERSUS

STATE BANK OF PATIALA

RESPONDENT

5. ITA No. 259 of 2011 (O&M)

COMMISSIONER OF INCOME TAX-PATIALA

APPELLANT

VERSUS

STATE BANK OF PATIALA

RESPONDENT

AND

6. ITA No. 258 of 2011 (O&M)

COMMISSIONER OF INCOME TAX-PATIALA

APPELLANT

VERSUS

STATE BANK OF PATIALA

RESPONDENT

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

Present: Mr. Jitin Kohli, Jr. Standing Counsel for
Mr. Kunal Sharma, Sr. Standing Counsel
for the appellant.

Mr. Sanjay Bansal, Senior Advocate with
Mr. Amit Parsad, Advocate
for the respondent.

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AJAY TEWARI, J (Oral):

By this common order, we shall dispose of the afore-said appeals as the same question of law is involved. For convenience the facts are taken from ITA No. 195 of 2017.

2. By this appeal, appellant has challenged the order dated 11.08.2016 passed in ITA No. 126/Chd/2009.

3. The following substantial question of law is raised in the present appeal:

> "*Whether in the facts and circumstances of the case, the Hon'ble ITAT, Chandigarh is legally correct in upholding the decision of the CIT(A) regarding restricting the addition of 22,52,08,661/- to 66,44,710/- made on account of apportionment of expenses against exempted income u/s 144 of the Income Tax Act, 1961?*"

4. Learned counsel for the respondent submits that the following appeals are covered in favour of the assessee by the decision of this Court rendered in ITA Nos. 64 and 66 of 2009, titled as ***Commissioner of Income Tax, Patiala vs. State Bank of Patiala,*** decided on 09.04.2019 as well as the decision of the Supreme Court. Learned counsel for the appellant is not in position to deny this factual assertion.

5. Consequently the appeals are dismissed.

6. Since the main case has been dismissed, learned counsel for the asseessee prays for the withdrawal of cross-objection No. 89-CII of 2017 in ITA No. 195 of 2017. Allowed as prayed for.

7. Cross-objection is dismissed as withdrawn.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

January 23, 2020
sham

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