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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA-233-2018(O&M)
Date of decision : 17.01.2020

M/S FRIENDS ALLOYS H.NO.2906/1 SEC 37-C CHD

.... APPELLANT

VERSUS

COMMISSIONER OF INCOME TAX, CHANDIGARH

...... RESPONDENTS

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

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Present : Mr. Munish Kapila, Advocate and
Mr. Aman Parti, Advocate
for the appellant.

Ms. Urvashi Dhugga, Advocate
for the respondent.

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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 07.02.2017 passed by the Income Tax Appellate Tribunal, Division Bench, Chandigarh in ITA No.1251/CHD/2016 for the assessment year 2012-13.

2. Learned counsel for the petitioner submits that the issue involved in the present appeal is covered by the judgment of Hon'ble Supreme Court in ***Pr. Commissioner of Income Tax, Shimla Versus M/s Aarham Softronics; 2019 (2) TMI, 1285***.

3. Learned counsel for the respondent does not dispute the above factual submission.

4. In view of the above, the present appeal is disposed of on the same terms and conditions of the above referred judgment.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

17th January, 2020
shabha

Whether speaking/reasoned Yes/No

Whether Reportable : Yes/No