

ITA No.32 of 2019 (O&M)
Date of decision : 26.02.2020The Principal Commissioner of Income Tax-2,
Chandigarh

..... Appellant

versus

M/s. Kotla Hydro Power Pvt. Ltd.

..... Respondent

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

Present :- Mrs. Urvashi Dhugga, Advocate
for the applicant-appellant.Ms. Radhika Suri, Sr. Advocate with
Mr. M.S.Kanda, Advocate
for the respondent.

AJAY TEWARI, J. (Oral)**CM-23515-CII-2019**

This application has been filed for the dismissal of the appeal filed by the appellant in terms of the circular issued by the Central Board of Direct Taxes.

For the reasons recorded, the application is allowed. Main case is taken up on board today itself.

Main case

Learned counsel for the appellant states that the facts of the present case are covered against the revenue by the decision of this Court in the matter of *Principal Commissioner of Income Tax-1, Chandigarh Vs. M/s Vardhman Chemtech Private Limited, Chandigarh*, passed in ITA No.322 of 2016, decided on 28.08.2018.

In the circumstances, the petition stands dismissed in the same terms as in ITA No.322 of 2016.

Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

26.02.2020

pooja sharma-I

Whether speaking/reasoned

Yes/No

Whether Reportable :

Yes/No