204 **IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH**

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ITA-44-2018 (O&M)
DECIDED ON: FEBRUARY 10, 2020

THE PR . COMMISSIONER OF INCOME-TAX, PATIALA

APPELLANT

VERSUS

PUNJAB STATE ELECTRICITY BOARD THE MALL PATIALA

RESPONDENT

2. **ITA-457-2018 (O&M)**

THE PR . COMMISSIONER OF INCOME-TAX, PATIALA

APPELLANT

VERSUS

PUNJAB STATE ELECTRICITY BOARD THE MALL PATIALA

RESPONDENT

AND

3. **ITA-463-2018 (O&M)**

THE PR . COMMISSIONER OF INCOME-TAX, PATIALA

APPELLANT

VERSUS

PUNJAB STATE ELECTRICITY BOARD THE MALL PATIALA

RESPONDENT

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

Present: Mr. Kunal Sharma, Advocate
for the appellant(s).

Ms. Radhika Suri, Sr. Advocate with
Mr. M.S. Kanda, Advocate
for the respondent.

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<u>AJAY TEWARI, J (Oral):</u>

By this common order we intend to dispose of all the afore-said three appeals as the similar questions of law and facts are involved.

2. For convenience sake the facts are taken from ITA No. 44 of 2018.

3. In all the afore-said appeals, the contention of learned counsel for the revenue is that the payment by the State to the assessee of the subsidy amount would have to be taxed on accrual basis and not on receipt basis. It is, however, not denied that as regards the assessee it has been offering the amount of subsidy paid to it to tax on receipt basis and that subsidy which had accrued in the relevant assessment order was also similarly offered to tax in the subsequent year (on receipt).

4. In the circumstances, the question proposed has been rendered academic and consequently all the three appeals are dismissed.

5. Since the main appeals are dismissed the pending civil misc. applications are also dismissed.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

FEBRUARY 10, 2020
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1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No