

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

ITA No.84-2020

Date of Decision:13.07.2022

The Pr. Commissioner of Income Tax-2, Chandigarh

.....Appellant

Versus

M/s GlaxoSmithKline Consumer Healthcare Limited

.....Respondent

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA

HON'BLE MR. JUSTICE PANKAJ JAIN

Present:- Ms. Urvashi Dhugga, Senior Standing Counsel
for appellant.

TEJINDER SINGH DHINDSA J.(Oral)

Instant appeal under Section 260A of the Income Tax Act, 1961 is directed against the order of the Income Tax Appellate Tribunal, Chandigarh in SA No.57/Chd./2019 in ITA No.92/Chd./2018 dated 04.10.2019.

Ms. Urvashi Dhugga, Senior Standing Counsel for the appellant at the very outset concedes that the question involved in the instant appeal would be covered against the revenue in the light of common judgment dated 06.04.2021 of the Hon'ble Supreme Court *in Civil Appeal No.1106 of 2021 titled as Deputy Commissioner of Income Tax and another Vs. M/s Pepsi Foods Ltd. arising out of SLP (Civil) No.30284 of 2015.*

In the light of such fair stand taken on behalf of the appellant, the instant appeal is dismissed in terms of judgment of the Apex Court passed in Deputy Commissioner of Income Tax (supra).

**(TEJINDER SINGH DHINDSA)
JUDGE**

**(PANKAJ JAIN)
JUDGE**

13.07.2022

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Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No