IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA-72-2021
Date of Decision: 04.07.2022

The Pr.Commissioner of Income Tax Faridabad

.....Appellant

Vs.

M/s Jindal Steel & Power Ltd.

.....Respondent

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE PANKAJ JAIN

Present: Mr. Tajender K. Joshi, Advocate for the appellant.

Mr. Vishal Gupta, Advocate for the respondent.

TEJINDER SINGH DHINDSA J. (Oral)

Instant appeal under Section 260-A of the Income Tax Act, 1961 is directed against the order dated 15.11.2019 passed by the Income Tax Appellate Tribunal, New Delhi in SA No. 1033/Del/2019 pertaining to assessment year 2011-12.

Mr. Tajinder K. Joshi, learned Senior Standing counsel for the appellant at the very outset concedes that the issue raised in the appeal would be covered against the revenue in the light of Division Bench judgment dated 25.04.2016 passed in ITA No.5 of 2016 titled as Principal Commissioner of Income Tax, Gurgaon Vs. M/s Carrier Air Conditioning and Refrigeration Ltd. which has been further relied upon by another Division Bench judgment dated 16.05.2019 in ITA No.78 of 2019 titled as ***The Principal Commissioner of Income Tax, Gurgaon Vs. M/s Mitsubishi Electric Automotive India Pvt. Ltd., Manesar, Gurgaon.***

In view of the above, instant appeal is dismissed in terms of judgment dated 16.05.2019 passed by this Court in ITA No.78 of 2019.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

04.07.2022
shweta

Whether speaking/reasoned Yes/No
Whether reportable Yes/No