IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA-104-2021 (O&M)
Date of decision:22.07.2022

The Principal Commissioner of Income Tax Faridabad ... Appellant

versus

M/s Jindal Steel & Power Ltd. ... Respondent

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

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

...

TEJINDER SINGH DHINDSA, J. (ORAL).

Instant appeal under Section 260-A of the Income Tax Act, 1961 is directed against the order dated 20.03.2020 passed by the Income Tax Appellate Tribunal, New Delhi in SA No. 41/Del/2020 (in ITA-6674/Del/2017) for the assessment year 2012-13

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

22.07.2022
harjeet

3. Whether speaking/reasoned? Yes/No

4. Whether Reportable? Yes/No