

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

**ITA-333-2019 (O&M)
Date of Decision:04.08.2022**

Commissioner of Income Tax, Gurgaon ... Appellant

Versus

Motorola Solutions India Pvt. Ltd. ... Respondent

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

Present: Mr. T.K. Joshi, Sr. Standing counsel with
Mr. Vikram Bali, Jr. Standing counsel for the appellant.

...

TEJINDER SINGH DHINDSA, J. (ORAL).

Instant appeal has been filed under Section 260-A of the Income Tax Act, 1961 against the order dated 24.08.2018 passed by the Income Tax Tribunal, Delhi Bench in ITA-4643/DEL/2011 pertaining to the assessment year 2004-05.

Mr. T.K. Joshi, learned senior standing counsel at the very outset makes a statement that the issue raised in the instant appeal already stands dealt with by a Coordinate Bench of this Court vide judgments carrying even date i.e. 16.12.2019 in **ITA-361-2019 (Principal Commissioner of Income Tax, Gurgaon Vs. M/s Motorola Solutions India Pvt. Ltd.)**, **ITA-362-2019 (The Pr. Commissioner of Income Tax, Gurgaon Vs. M/s Motorola India Pvt. Ltd.)** as also **ITA-324-2019 (The Pr. Commissioner of Income Tax, Gurgaon Vs. M/s Motorola India Pvt. Ltd.)**.

In the light of such statement, the instant appeal is dismissed in terms of judgment dated 16.12.2019 in ITA-361-2019.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

04.08.2022

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| i) | Whether speaking/reasoned? | Yes/No |
| ii) | Whether reportable? | Yes/No |