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

ITA-560-2008 (O&M)
Date of decision: 15.12.2022

Commissioner of Income Tax-I, Ludhiana ......**Appellant.**

vs.

Mahavir Spinning Mills, Ltd.
Chandigarh Road, Ludhiana ......**Respondent.**

CORAM: - HON'BLE MR JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE SANJIV BERRY

Present: - Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel for the appellant.

Ms. Radhika Suri, Sr. Advocate with Mr. Sidhant Suri, Akhilesh Barak, Advocates, for the respondent.

TEJINDER SINGH DHINDSA, J. (ORAL)

Instant appeal filed under Section 260-A of the Income Tax Act, 1961, is directed against the order dated 25.01.2008 passed by the Income Tax Appellate Tribunal, Chandigarh Bench 'B', pertaining to assessment year 2000-2001.

Learned counsel for the appellant-revenue has very fairly stated that the issue involved in the appeal is squarely covered against the revenue in terms of the Division Bench judgment dated 07.02.2008 in ITA-601-2007 **(Commissioner of Income Tax-I, Ludhiana vs. Mahavir Spinning Mills Limited, Vardhman Complex, Chandigarh Road Ludhiana).**

Counsel further informed us that the afore-noticed judgment stands affirmed inasmuch as Special Leave Petition filed has been dismissed by the Hon'ble Supreme Court on 22.03.2010.

In view of above, the instant appeal is dismissed in terms of Division Bench judgment of this Court in ***Mahavir Spinning Mills Limited*** **(*Supra*)**.

(TEJINDER SINGH DHINDSA)
JUDGE

(SANJIV BERRY)
JUDGE

15.12.2022
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whether speaking/non speaking yes/no
whether reportable/non reportable yes/no