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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-179-2021(O&M)
Date of Decision:24.08.2022

Principal Commissioner of Income Tax,
Faridabad .... Appellant

versus

M/S KNORR-BREMSE INDIA PVT. LTD. ...... Respondent

CORAM : HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE DEEPAK MANCHANDA

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Present: Mr. T. K. Joshi, Senior Standing Counsel assisted by
Mr. Vikram Bali, Junior Standing Counsel for the appellant.

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TEJINDER SINGH DHINDSA, J. (ORAL)

Instant appeal has been filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Delhi Bench dated 07.08.2020 passed in ITA No. 2277/Del/2017 for the assessment year 2011-12.

Having heard counsel at length and having perused the pleadings on record, we are of the considered view that the issue raised in the instant appeal would be covered in terms of common judgment dated 10.12.2019 passed by a Co-ordinate Bench of this Court in a bunch of ITAs including **ITA-8535-2018 (Principal Commissioner of Income-Tax, Faridabad vs. M/s Knorr-Bremse India Pvt. Ltd.).**

Accordingly instant appeal is dismissed in terms of judgement dated 10.12.2019 passed by the Coordinate Bench in M/s Knorr-Bremse India Pvt. Ltd.'s case (supra).

(TEJINDER SINGH DHINDSA)
JUDGE

(DEEPAK MANCHANDA)
JUDGE

24.08.2022
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Whether speaking/reasoned	Yes/No
Whether Reportable	Yes/No