

ITA-17-2020(O&M)

Date of Decision:02.05.2022

PR COMMISSIONER OF INCOME TAX - 3
LUDHIANA

..... APPELLANT

VERSUS

LOTUS TEXPARK LIMITED, 93, INDUSTRIAL
AREA-A, LUDHIANA

..... RESPONDENT

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

Present: Mr.Rajesh Katoch, Sr.Standing Counsel assisted by
Ms.Pridhi Jaswinder Sandhu, Jr.Standing Counsel
for the appellant.

TEJINDER SINGH DHINDSA, J. (ORAL)

Learned Senior Standing Counsel for the appellant has at the very outset fairly conceded that the issue involved in the instant appeal would be covered against the revenue in the light of Division Bench judgment passed by this Court in ITA-322-2016 (titled as '**Principal Commissioner of Income Tax-I, Chandigarh vs. M/s Vardhman Chemtech Private Limited, Chandigarh**'), decided on 28th of August, 2018.

In light of such stand taken, the instant appeal is dismissed in view of judgment passed in **M/s Vardhman Chemtech Private Limited's** case (supra).

(TEJINDER SINGH DHINDSA)
JUDGE(PANKAJ JAIN)
JUDGE02.05.2022
sunitaWhether speaking/reasoned
Whether ReportableYes/No
Yes/No