IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No.48 of 2022 (O&M)
Date of Decision: 20.01.2023

Principal Commissioner of Income Tax, Faridabad.

..…... Appellant

V/s.

M/s. Willis Towers Watson India Pvt. Ltd.

…......Respondent

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Ms. Pridhi Jaswiner Sandhu, Standing counsel for Income Tax Department-appellant.

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Ritu Bahri, J (Oral)

This appeal has been filed under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Delhi Bench 'I-2' dated 28.10.2020 passed in ITA No.7230/Del/2018 for the assessment year 2014-15.

Learned counsel for the appellant has referred to a judgment dated 27.03.2019 passed by the Division Bench of this Court in ITA No.495 of 2018 wherein order dated 25.04.2016 in ITA-5 of 2016 was referred to, and observed that under Section 254(2A) of the Income Tax Act, 1961, combined period of stay exceeding 365 days, will not amount to substantial question of law.

In view of above, the appeal is dismissed.

(RITU BAHRI)
JUDGE

20th January, 2023

(MANISHA BATRA)
JUDGE

Sonia Puri

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No