

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**ITA-140-2021(O&M)****Date of decision:12.01.2023****Principal Commissioner of Income Tax-2, ChandigarhAppellant****V/s.****M/s. GlaxoSmithKline Consumer Healthcare LimitedRespondent****CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Mr. Aditya Mehtani,
Junior Standing Counsel, for
the appellant-Income Tax Department.

**********Ritu Bahri, J. (Oral).**

The instant appeal has been filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chandigarh dated 04.10.2019.

Learned counsel for the appellant has very fairly stated that the issue involved in the instant appeal has already been decided against the Revenue Department in view of the common judgment dated 06.04.2021 passed by Hon'ble the Supreme Court in ***Civil Appeal No. 1106 of 2021 titled as Deputy Commissioner of Income Tax and another vs. M/s. Pepsi Foods Ltd. arising out of SLP (Civil) No. 30284 of 2015*** and vide order dated 13.07.2022, ITA No. 84 of 2020 having identical issue has also been dismissed.

Keeping in view of the submissions made by learned counsel for the appellant, the instant appeal is dismissed in terms of the aforesaid judgment.

Pending application, if any, also stands dismissed.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

12.01.2023

Divyanshi

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