

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-630-2005

Date of decision:- 09.02.2023

M/s Highway Cycles Industries Ltd.

...Appellant

vs.

Commissioner of Income Tax (Appeals), Central,Ludhiana and anr.

...Respondents

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

Present: Mr. Akshay Bhan, Sr. Advocate with
Mr. Shantanu Bansal, Advocate &
Mr. Nishant Mishra, Advocate
for the appellant.

Ms. Pridhi Jaswinder Sandhu, Standing counsel
for the respondent-department.

Ritu Bahri, J.

For detail order, see order passed in *ITA No. 244-2005 titled as*

M/s Rockman Cycles Industries Ltd. vs. Commissioner of Income Tax

(Appeals), Central,Ludhiana and anr, decided on even date.

**(RITU BAHRI)
JUDGE**

09.02.2023

G Arora

**(MANISHA BATRA)
JUDGE**

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No