

2023:PHHC:038056-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Income Tax Appeal No.399 of 2009 (O&M)

Date of Decision: 18.01.2023

The Commissioner of Income tax-I,
Chandigarh

... Appellant

Versus

M/s. Punjab Information & Communication
Technology Corporation Ltd.

... Respondent

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

Argued by: Ms. Gauri Neo Rampal, Senior Standing Counsel,
for the Income Tax-appellant.

Mr. Pankaj Jain, Senior Advocate,
with Mr. Sachin Bhardwaj, Advocate,
for the respondent.

MANISHA BATRA, J.

For orders, see the detailed order passed in Income Tax
Appeal No.398 of 2009 titled *The Commissioner of Income tax-I,
Chandigarh v. M/s. Punjab Information & Communication Technology
Corporation Ltd.*, of even date.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

18.01.2023

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Whether speaking/reasoned
Whether reportable

Yes/No
Yes/No