

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

102

2023:PHHC:139847-DB

ITA No. 174 of 2021 (O & M)
Date of Decision: 02.11.2023

The Pr. Commissioner of Income Tax (Central), Ludhiana
.....Appellant(s)

Versus

M/s. Arora Iron & Steel Rolling Mills Pvt. Ltd.Respondent(s)

CORAM: HON'BLE MR. JUSTICE G.S.SANDHAWALIA
HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN

Present: Ms. Gauri Neo Rampal, Sr. Standing Counsel,
for the appellant.

G.S.SANDHAWALIA, J. (Oral)

1. For orders, see judgment of even date passed in *ITA No.176 of 2021, The Pr. Commissioner of Income Tax (Central), Ludhiana vs. M/s. Arora Iron & Steel Rolling Mills Pvt. Ltd.*

(G.S. SANDHAWALIA)
JUDGE

02.11.2023
shivani

(HARPREET KAUR JEEWAN)
JUDGE

Whether reasoned/speaking Yes
Whether reportable No