

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

ITA No.276 of 2014 (O&M)  
Date of decision: 11.09.2023

Commissioner of Income Tax (Central), Gurgaon  
...Appellant

Vs.

M/s Bhushan Power & Steel Ltd.  
...Respondent

**CORAM: HON’BLE MS. JUSTICE RITU BAHRI  
HON’BLE MR. JUSTICE ALOK JAIN**

Present: Mr. Vaibhav Gupta, Junior Standing Counsel,  
for the appellant.

Ms. Radhika Suri, Senior Advocate,  
with Mr. Abhinav Narang, Advocate,  
for the respondent.  
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Ritu Bahri, J.

For order, see detailed order of even date passed by this Court  
in ITA No.283 of 2014, titled as **Commissioner of Income Tax (Central),  
Gurgaon vs. M/s Bhushan Power & Steel Ltd.**

(RITU BAHRI)  
JUDGE

(ALOK JAIN)  
JUDGE

11.09.2023  
ajp

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