

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

ITA No.8532 of 2018 (O&M)  
Date of decision: 13.10.2023

Pr. Commissioner of Income Tax, Panchkula

.....Appellant

Versus

Jamna Auto Industries Ltd.

.....Respondent

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

Present: Mr. Yogesh Putney, Senior Standing Counsel,  
for the appellant(s).

Mr. Sandeep Sapra, Advocate,  
for the respondent(s).

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**Ritu Bahri, J.**

For order, see detailed order of even date passed by this Court in

ITA No.8531 of 2018, titled as **Commissioner of Income Tax, Panchkula**  
**vs. Jamna Auto Industries Ltd.**

(RITU BAHRI)  
JUDGE

(MANISHA BATRA)  
JUDGE

13.10.2023  
ajp

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