

**HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

**ITA-20-2019**

**Date of decision: 09.02.2023**

**Pr. Commissioner of Income Tax-I, Jalandhar** **....Appellant**

**V/s.**

**M/s. Max India Limited** **....Respondent**

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

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

Mr. Neeraj Kumar Jain, Advocate with  
Mr. Vishal Gupta, Advocate and  
Ms. Manisha Sharma, Advocate  
for the respondent.

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**Ritu Bahri, J.**

For orders, see separate detailed order of even date passed in

***ITA-8521-2018*** titled as ***Pr. Commissioner of Income Tax-I, Jalandhar***

***Vs. M/s. Max India Limited.***

**(RITU BAHRI)**  
**JUDGE**

**09.02.2023**

**Divyanshi**

**(MANISHA BATRA)**  
**JUDGE**

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