

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

ITA No.50 of 2020 (O&M)  
Date of decision: 16.03.2023

Pr. Commissioner of Income Tax-1, Chandigarh

.....Appellant

Versus

M/s Ind Swift Laboratories 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.

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Ritu Bahri, J.

For order, see detailed order of even date passed by this Court in  
ITA No.21 of 2020, titled as *Pr. Commissioner of Income Tax-1,  
Chandigarh vs. M/s Ind Swift Laboratories Limited.*

(RITU BAHRI)  
JUDGE

(MANISHA BATRA)  
JUDGE

16.03.2023  
ajp

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