



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No. 71 of 2021 (O&M)

Principal Commissioner of Income-Tax (Circle),
Gurugram

... Appellant

versus

M/s Maharishi Markandeshwar University Trust

... Respondent

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISHT**

Present: Ms. Urvashi Dhugga, Senior Standing Counsel,
for the appellant.

Ms. Radhika Suri, Senior Advocate assisted by
Mr. Abhinav Narang, Advocate, and
Ms. Parnika Singla, Advocate, for the respondent.

SANJEEV PRAKASH SHARMA, J.

The appeal is dismissed. For orders, see detailed reasons
recorded in a separate order of even date passed in ITA No. 41 of 2021 –
Principal Commissioner of Income-Tax (Circle), Gurugram vs M/s
Maharishi Markandeshwar University Trust.

**(SANJEEV PRAKASH SHARMA)
JUDGE**

24.09.2024
vs

**(SANJAY VASHISHT)
JUDGE**

Whether speaking/reasoned

Yes/No

Whether reportable

Yes/No