Neutral Citation No. 2024:PHHC:010738-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

(104) **ITA-192-2022 (O&M)**
Decided on : 25.01.2024

The Principal Commissioner of Income Tax, Faridabad ......Appellant(s)

Versus

M/s NHPC Ltd. ......Respondent(s)

CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE LAPITA BANERJI

Present:- Mr.Saurabh Kapoor, Sr.Standing Counsel, for the appellant.

G.S. Sandhawalia, J. (Oral)

1. The present appeal has been filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal dated 17.02.2021 for the Assessment Year 2013-14.

2. Counsel has fairly pointed out that the questions which have been framed in the present appeal were already considered by the Co-ordinate Bench in ITA-136-2015 titled *The Commissioner of Income Tax, Faridabad Vs. M/s NHPC Ltd.* for the earlier Assessment Years.

3. Keeping in view the above that the matter is covered against the appellant, counsel does not press the present appeal.

4. Accordingly, the present appeal along with the pending application(s) are hereby dismissed.

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

January 25th, 2024
sailesh

Whether speaking/reasoned :	Yes	
Whether Reportable :		No