



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No. 412 of 2019 (O&M)

Reserved on : 11.11.2024
Date of Pronouncement : 20.11.2024

Punjab Infrastructure Development Board, Chandigarh ... Appellant
versus
Commissioner of Income Tax (TDS), Chandigarh ... Respondent

CORAM: HON’BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON’BLE MR. JUSTICE SANJAY VASHISTH

Present: Mr. Deepak Aggarwal, Advocate, for the appellant.

Mr. Amanpreet Singh, Senior Standing counsel for Income Tax
Department.

SANJEEV PRAKASH SHARMA, J.

The appeal is allowed. For orders, see detailed reasons recorded
in a separate order of even date passed in ITA No. 408 of 2019 – Punjab
Infrastructure Development Board, Chandigarh versus Commissioner of
Income Tax (TDS), Chandigarh.

(SANJEEV PRAKASH SHARMA)
JUDGE

20.11.2024
vs

(SANJAY VASHISTH)
JUDGE

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