



235-2

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

CWP-24947-2021 (O&M)  
Date of Decision: 06.11.2024

PETROFAC INTERNATIONAL (UAE) LLC  
Vs.  
Assistant Commissioner of Income Tax

... Petitioner  
... Respondent

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

Present: Mr. Salil Kapoor, Advocate (through VC) with  
Mr. Kushagra Mahajan, Advocate  
Mr. Sumit Lalchandani, Advocate  
Ms. Ananya Kapoor, Advocate  
Mr. Tarun Chanana, Advocate for the petitioner.  
  
Ms. Urvashi Dhugga, Sr. Standing Counsel  
for the respondent/Revenue.

SANJEEV PRAKASH SHARMA, J.(Oral)

For order, see detailed judgment of even date passed in *CWP-21788-2021* titled as *PETROFAC INTERNATIONAL (UAE) LLC* Versus *ASSISTANT COMMISSIONER OF INCOME TAX*.

(SANJEEV PRAKASH SHARMA)  
JUDGE

(SANJAY VASHISTH)  
JUDGE

06.11.2024  
mohit goyal

- |                               |        |
|-------------------------------|--------|
| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable?        | Yes/No |