



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No. 197 of 2023 (O&M)

Reserved on : 20.11.2024
Pronounced on : 04.12.2024

The Commissioner of Income Tax (Exemptions),
Chandigarh ... Appellant
Versus
M/s Punjab Institute of Medical Sciences, Jalandhar ... Respondent

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

Present: Mr. Varun Issar, Senior Standing Counsel, for the Revenue.

Mr. Alok Mittal, Advocate and
Mr. Shantanu Bansal, Advocate, for the Assessee.

SANJEEV PRAKASH SHARMA, J.

The appeal is dismissed. For reasons, see detailed judgment of
even date passed in ITA No. 271 of 2014 – M/s Punjab Institute of Medical
Sciences, Jalandhar Versus Commissioner of Income Tax, Jalandhar and
another.

(SANJEEV PRAKASH SHARMA)
JUDGE

04.12.2024
VS

(SANJAY VASHISTH)
JUDGE

Whether speaking/reasoned

Yes/No

Whether reportable

Yes/No