



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

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**ITA-110-2007 (O&M)
Decided on- 13.05. 2025**

M/s Panchsheel Textile Manufacturing and Trading Co. Pvt. Ltd.

.... Appellant

VERSUS

Commissioner of Income Tax (Appeals)-1 Ludhiana and Another

....Respondents

**CORAM : HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Akshay Bhan, Sr. Advocate with
Mr. Shantanu Bansal, Advocate for the appellant.

Mr. Ranvijay Singh, Sr. Standing Counsel for the respondents.

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SUDEEPTI SHARMA, J.

For orders see detailed order of even date passed in **ITA-109-2007**,
titled as *M/s Panchsheel Textile Manufacturing and Trading Co. Pvt. Ltd. Vs.
Commissioner of Income Tax (Appeals)-1 Ludhiana and Another.*

**(LISA GILL)
JUDGE**

**(SUDEEPTI SHARMA)
JUDGE**

May13, 2025
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Whether speaking/non-speaking : Speaking
Whether reportable : Yes