



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

201-1

ITA-95-2003 (O&M)

Date of Decision: 19.01.2026

SMITHKLINE BEECHAM CONSUMER BRANDS LTD

...Appellant

Vs.

COMMISSIONER OF INCOME TAX

...Respondent

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL**

Present:- Mr. Rohit Jain, Advocate(*through V.C.*)
Mr. Vaibhav Kulkarni, Advocate (*through V.C.*) and
Mr. Abhishek Sharma, Advocate for
Mr. Vishal Gupta, Advocate
for the assessee

Ms. Urvashi Dhugga, Sr. Standing Counsel with
Mr. Vaibhav Gupta, Standing Counsel and
for Income Tax Department

JAGMOHAN BANSAL, J. (ORAL)

1. Learned counsel for the appellant submits that the issue involved herein is no more *res integra* and stands settled against the assessee vide order dated 27.11.2025 passed by this Court in *ITR-62 to 69-1995*.
2. Dismissed in terms of order dated 27.11.2025 passed by this Court in *ITR-62-65 of 1995*.
3. Pending application(s), if any, stands disposed of.

**(JAGMOHAN BANSAL)
JUDGE**

**(AMARINDER SINGH GREWAL)
JUDGE**

January 19, 2026
Deepak DPA

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No