

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

201-2

CWP-10822-2006

Date of Decision: 17.02.2026

PUNJAB STATE CO-OPERATIVE SUPPLY MARKETING FEDERATION
LTD. ...Petitioner

Versus

CHIEF COMMISSIONER OF INCOME TAX AND ANR. ...Respondents

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

Present:- Ms. Radhika Suri, Sr. Advocate with
Mr. Abinav Narang, Advocate
for the petitioner(s)

Mr. Vaibhav Gupta, Standing Counsel
for respondent-Income Tax

JAGMOHAN BANSAL, J. (ORAL)

1. For orders, see detailed order of even date passed in
CWP-10671-2006 titled as '*Punjab State Co-operative Supply Marketing
Federation Ltd. Vs. Chief Commissioner of Income Tax and Anr.*'.
2. Pending application(s), if any, also stands disposed of.

**(JAGMOHAN BANSAL)
JUDGE**

**(AMARINDER SINGH GREWAL)
JUDGE**

17.02.2026

Deepak DPA

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