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

201 **ITA-599-2006**
Date of Decision: 14.01.2026

PUNJAB URBAN PLANNING & DEVELOPMENT AUTHORITY
...Appellant

Vs.

COMMISSIONER OF INCOME TAX-I …Respondent

And

Sr. No.	Case No.	Appellant	Respondent
2.	ITA-345-2011 (O&M)	Geater Ludhiana Area Development Authority	Commissioner of Income Tax-III
3.	ITA-427-2014	Geater Mohali Area Development Authority	Commissioner of Income Tax-II

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

Present:- Mr. Rohit Jain, Advocate *(Through V.C.),*
Mr. Aniket Aggarwal, Advocate,
Mr. Abhishek Sharma for
Mr. Vishal Gupta, Advocate
for the appellant

Mr. B.M. Monga, Advocate and
Mr. Rohit Kaura, Advocate
for the appellant *(in ITA-427-2014)*

Mr. Shantanu Bansal, Advocate
for the appellant *(in ITA-345-2011)*

Ms. Pridhi Sandhu, Advocate
for respondent-Income Tax
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JAGMOHAN BANSAL, J. (ORAL)

1. Learned counsel for the parties are *ad idem* that in view of judgments of Hon'ble Supreme Court in ***"ACIT(E) Vs. Ahmedabad Urban Development Authority*", (2022) 449 ITR 1 (SC)** and ***"CIT Vs. Gujarat Maritime Board",* (2007) 295 ITR 561 (SC),** the impugned orders may be set aside and matter be remanded to Commissioner (Exemption) to pass fresh order.

2. In the wake of statement of both sides, the petitions stand disposed of with a direction to Commissioner (Exemption) to pass fresh order in the light of afore-cited judgments.

3. The assessee at the first instance will appear before Commissioner (Exemption) on 28.01.2026 at 11:00AM along with requisite documents and thereafter as directed by said authority.

4. Pending application(s), if any, stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(AMARINDER SINGH GREWAL)
JUDGE

January 14, 2026
Deepak DPA

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