



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

201-2

ITA-345-2011 (O&M)

Date of Decision: 14.01.2026

GEATER LUDHIANA AREA DEVELOPMENT AUTHORITY

...Appellant

Vs.

COMMISSIONER OF INCOME TAX-III

...Respondent

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

**Present:- Mr. Shantanu Bansal, Advocate
for the appellant**

**Ms. Pridhi Sandhu, Advocate
for respondent-Income Tax**

JAGMOHAN BANSAL, J. (ORAL)

1. For orders, see detailed order of even date passed in
ITA-599-2006 titled as '*Punjab Urban Planning & Development Authority
Vs. Commissioner of Income Tax-I*'.
2. Pending application(s), if any, stands disposed of.

**(JAGMOHAN BANSAL)
JUDGE**

**(AMARINDER SINGH GREWAL)
JUDGE**

January 14, 2026

Deepak DPA

Whether Speaking/reasoned
Whether Reportable

Yes/No
Yes/No