

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA-450-2017 (O&M)

Date of Decision: 24.9.2018

The Principal Commissioner of Income Tax-2, Jalandhar
....Appellant.

Versus

M/s The Jalandhar Central Co-Op. Bank Ltd., Jalandhar
...Respondent.

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE AVNEESH JHINGAN.**

PRESENT: Mr. Vivek Sethi, Sr. Standing Counsel for the appellant.

Mr. Aman Parti, Advocate and
Mr. Munish Kapila, Advocate for the respondent.

AJAY KUMAR MITTAL, J.

For orders, see **ITA-349-2017 (The Principal Commissioner
of Income Tax-3, Ludhiana v. The Ludhiana Central Co-Op. Bank Ltd.,
Ludhiana).**

**(AJAY KUMAR MITTAL)
JUDGE**

September 24, 2018
gbs

**(AVNEESH JHINGAN)
JUDGE**

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No