

**(2010) 09 P&H CK 0388**

**High Court Of Punjab And Haryana At Chandigarh**

**Case No:** Income Tax A. No. 435 of 2010

The Commissioner of Income  
Tax-I

APPELLANT

Vs

Punjab State Warehousing Corp.

RESPONDENT

**Date of Decision:** Sept. 13, 2010

**Acts Referred:**

- Income Tax Act, 1961 - Section 206A

**Hon'ble Judges:** Ajay Kumar Mittal, J; A.K. Goel, J

**Bench:** Division Bench

**Final Decision:** Dismissed

**Judgement**

Adarsh Kumar Goel, J.

This appeal has been preferred by the revenue u/s 206A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chandigarh Bench (B), Chandigarh passed in ITA No. 292/Chandi/2008 dated 23.9.2009, for the assessment year 2004-05, proposing following questions of law:

- i) Whether on the facts and in the circumstances of the case the Hon"ble ITAT was right in law in allowing relief to the assessee on the basis of the material which was not produced before the A.O?
- ii) Whether on the facts and in the circumstances of the case the Hon"ble ITAT was right in law in allowing relief to the assessee without appreciating the facts that the amount was due from Punjab Government on account of excess payment?

2. Learned Counsel for the revenue fairly states that the matter is covered against the revenue by order of this Court dated 30.7.2010 in ITA Nos. 275 and 277 of 2010.

3. Accordingly, this appeal is dismissed.