

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

**ITA No. 321 of 2014
Date of decision: 21.9.2015**

The Commissioner of Income Tax, Patiala
.....Appellant

M/s Eqbal Inn & Hotels Limited
.....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

Present: Mr. Zora Singh Klar, Advocate for the appellant-revenue.

Ms. Radhika Suri, Sr. Advocate with Ms. Rinku Dahiya,
Advocate for the respondent-assessee.

Ajay Kumar Mittal,J.

For orders, see ITA No.256 of 2014 (*The Commissioner of
Income Tax, Patiala vs. M/s Eqbal Inn & Hotels Limited*).

**(Ajay Kumar Mittal)
Judge**

**September 21, 2015
'gs'**

**(Ramendra Jain)
Judge**