

ITA No. 5 of 2019

02.05.2019 Present: Ms. Vandana Kuthiala, Advocate, for the appellant.

It is contended *inter-alia* that internal guidelines issued by a Non Statutory Committee constituted by PCIT, Patiala, unless uniformly adopted by CBDT are, inapplicable in Shimla region, hence, the Tribunal could not have relied upon its decision in **M/s Modi Oil & General Mill Mandi Gobindgarh's case,** which is based upon internal guidelines issued by the Non Statutory Committee constituted by PCIT, Patiala.

Notice of motion be issued to the respondent returnable for **19.08.2019,** on taking steps within two weeks. There shall be liberty to the Revenue to file amended substantial question of law.

List on **19.08.2019.**

(Surya Kant)
Chief Justice.

May 2, 2019
(hemlata)

(Sandeep Sharma)
Judge.

