

**IN THE HIGH COURT OF JHARKHAND AT RANCHI**

**Tax Appeal No. 12 of 2015**

The Commissioner of Income Tax, Ranchi,

... .. Appellant

Versus

M/S G.S. Constructions, Ranchi

... .. Respondent

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**CORAM: HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE SUJIT NARAYAN PRASAD**

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For the Appellant : Ms. Amrita Sinha, Advocate

For the Respondent : Mr. S. Shrivastava, Advocate

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**Oral Order**

**06/Dated: 25.06.2020**

Let this matter be listed before the Bench which is in seisin  
of the subject matter.

**(Dr. Ravi Ranjan, C.J.)**

**(Sujit Narayan Prasad, J.)**