



IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-351-2014 (O&M)
Date of Decision: 16.07.2025

COMMISSIONER OF INCOME TAX (CENTRAL), LUDHIANA
 Appellant(s)

Versus

M/S. BRIGHT ENTERPRISES PVT. LTD. Respondent(s)

CORAM:- HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA

Present: Mr. Varun Issar, Advocate (through video conferencing) and
 Ms. Pridhi Sandhu, Advocate
 for appellant.

Mr. Pankaj Jain, Senior Advocate with
 Mr. Divya Suri, Advocate for respondent.

LISA GILL, J.

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961, challenging order dated 21.05.2014, passed by learned Income Tax Appellate Tribunal, Amritsar, in ITA No.531/(ASR)/2009.
2. Learned counsel for appellant submits that as the tax effect involved in this appeal is under Rs.2 crores, she has specific instructions to withdraw this appeal in view of circular No.9 of 2024 dated 17.09.2024 issued by Ministry of Finance, Department of Revenue, CBDT, Government of India.
3. Appeal is, accordingly, dismissed as withdrawn.
4. Pending application(s), if any, stand(s) disposed of.

(LISA GILL)
JUDGE

(MEENAKSHI I. MEHTA)
JUDGE

16.07.2025

Sunil

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No