

2025:PHHC:127229-DB



270-c **IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

ITA-82-2024 (O&M)

Date of Decision: September 15, 2025

The Principal Commissioner of Income Tax, Faridabad

..... Appellant

Versus

Park Place Condominium Association

..... Respondent

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

Present: Mr. Varun Issar, Advocate for the appellant.

LISA GILL, J.

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961 challenging order dated 11.09.2023 passed by learned Income Tax Appellate Tribunal, Delhi Bench, Delhi in ITA No. 1313/DEL/2019.
2. Learned counsel for appellant submits that as the tax effect involved in this appeal is under Rs.2 crores, he 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 Appeal is, accordingly, dismissed as withdrawn.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**

September 15, 2025

Rts

Whether speaking/reasoned: Yes/No Whether reportable: Yes/No