



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

**CM-4209-CII-2025 in/and
ITA-214-2023 (O&M)
Date of decision: 11.03.2025**

The Commissioner of Income Tax, (Exemptions), Chandigarh
.....Appellant
Versus

M/s Manav Mangal Society
.....Respondent

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Varun Issar, Senior Standing Counsel, and
Ms. Pridhi Sandhu, Junior Standing Counsel,
for the applicant-appellant.

Ms. Radhika Suri, Senior Advocate, with
Mr. Abhinav Narang, Advocate, and
Ms. Parnika Singla, Advocate, for the respondent.

ARUN PALLI, J. (Oral)

This is an application for dismissal of the appeal, in view of Circulars No.05/2024 and 09/2024, issued by the Central Board of Direct Taxes.

Learned counsel for the applicant-appellant submits that per Circulars No. 05/2024 and 09/2024 (*ibid*), which are taken on record as R-6 and R-7, no appeal, where the tax effect is less than two crores, is maintainable, therefore, the present appeal be dismissed, being not pressed.

Accordingly, the application is allowed. The appeal is taken on board and the same is dismissed, as not pressed.

**(ARUN PALLI)
JUDGE**

**(SUDEEPTI SHARMA)
JUDGE**

11.03.2025
Ak Sharma

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