



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

ITA No.282 of 2019

Date of Decision: 26.09.2025

The Commissioner of Income Tax (TDS)-1, Chandigarh

...Appellant

Versus

M/s Punjab State Co-op Supply and Marketing
Federation Ltd., Bassi Pathana

...Respondent

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

Present:- Mr. Ranvijay Singh, Senior Standing Counsel,
for appellant-Income Tax Department.

Mr. Pankaj Jain, Senior Advocate (*joined through VC*)
with Mr. Divya Suri, Advocate
Mr. Yogesh Kumar Mittal, Advocate and
Ms. Samridhi Bansal, Advocate for respondent.

LISA GILL, J.(Oral)

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961, against order dated 30.10.2018 passed by learned Income Tax Appellate Tribunal, Chandigarh Bench 'A', Chandigarh, in ITA No.1314/Chd/2016.
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 Appeal is, accordingly, dismissed as withdrawn.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**

26.09.2025

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Whether speaking/reasoned: Yes/No

(MEENAKSHI I. MEHTA)

JUDGE

Whether Reportable: Yes/No