



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

**ITA-59-2020(O&M)**  
**Date of decision: 04.02.2025**

Pr. Commissioner of Income-Tax-2, Chandigarh

... Appellant

Versus

Rajiv Kumar

... Respondent

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

Present: Mr. Vaibhav Gupta, Standing Counsel,  
for the appellant-Revenue.

Mr. Vishal Gupta, Advocate,  
for the respondent.

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**ARUN PALLI, J. (Oral)**

Learned counsel for the parties fairly points out that the tax effect in the present appeal is less than Rs.2 Crore. Therefore, in the wake of Circular No.09/2024 dated 17.09.2024, read with Circular No.5/2024 dated 15.03.2024, the appeal be disposed of as not pressed.

Ordered accordingly.

**( Arun Palli )  
Judge**

**( Sudeepti Sharma )  
Judge**

**04.02.2025**  
Rajan

Whether speaking / reasoned:  
Whether Reportable:

YES/NO  
YES/NO