



IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

ITA-659-2008(O&M)  
Date of decision: 18.02.2025

Commissioner of Income Tax, Chandigarh-II

... Appellant

Versus

M/s Punjab Agri Export Corpn. Ltd.

... Respondent

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

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

\*\*\*

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

Learned counsel for the appellant, as always, fairly submits that since the tax effect in the present appeal is less than Rs.2 Crore, 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**

18.02.2025  
Rajan

Whether speaking / reasoned:  
Whether Reportable:

YES/NO  
YES/NO