



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

**ITA No.169 of 2018 (O&M)  
Date of Decision: 26.09.2025**

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

...Appellant

Versus

The District Manager, Punjab State Civil Supply Corporation Ltd.

...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.

None for respondent.

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**LISA GILL, J.(Oral)**

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961, against order dated 06.07.2017 passed by learned Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, in ITA No.1305 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 Appeal is, accordingly, dismissed as withdrawn.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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**(MEENAKSHI I. MEHTA)  
JUDGE**

*Whether speaking/reasoned:* Yes/No  
*Whether Reportable:* Yes/No