



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

**ITA-291-2015 (O&M)**  
**Date of decision: 23.01.2025**

Principal Commissioner of Income Tax( C), Gurgaon      ....Appellant

Versus

M/s Indo Global Education Foundation      ....Respondent

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

Present: Mr. Varun Issar, Senior Standing Counsel,  
for the appellant.

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

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

Learned counsel for the parties are *ad idem* that per circular No.09/2024, dated 17.09.2024, issued by the Central Board of Direct Taxes, no appeal, where the tax effect is less than two crores, is maintainable, therefore, the present appeal be disposed of, being not pressed.

Ordered accordingly.

**(ARUN PALLI)**  
**JUDGE**

**(SUDEEPTI SHARMA)**  
**JUDGE**

**23.01.2025**  
Ak Sharma

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