IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-203-2022 (O&M)
Date of decision: 23.01.2025

Principal Commissioner of Income Tax, Patiala ….Appellant

Versus

M/s Vishal Paper Industries Pvt. Ltd. ….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

AMIT KUMAR
2025.01.24 13:23
I attest to the accuracy and
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