



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-64-2020(O&M)

Date of decision: 04.02.2025

Pr. Commissioner of Income-Tax-2, Chandigarh

... Appellant

Versus

S.L. Arora

... 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.

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