

2025:PHHC:058537-DB



271-b

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

**ITA-19-2024**

**Date of Decision: May 05, 2025**

**PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL),  
LUDHIANA** ..... Appellant

**Versus**

**M/S NARULA FOODS PVT. LTD.** ..... Respondent

**CORAM:- HON'BLE MRS. JUSTICE LISA GILL  
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Varun Issar, Senior Standing counsel for appellant.

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**LISA GILL, J.**

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961 challenging order dated 09.06.2023 passed by learned Income Tax Appellate Tribunal, Amritsar Bench, Amritsar in ITA No.76/Asr/2020.
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 Appeal is, accordingly, dismissed as withdrawn.

**(LISA GILL)  
JUDGE**

**(SUDEEPTI SHARMA)  
JUDGE**

**May 05, 2025**

Rts

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No