



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

**ITA No.35 of 2023**

**Date of Decision: 26.09.2025**

The Pr. Commissioner of Income Tax (Central), Ludhiana

...Appellant

Versus

M/s Roop Square Pvt. Ltd.

...Respondent

**CORAM: HON'BLE MRS. JUSTICE LISA GILL  
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present:- Mr. Varun Issar, 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 03.06.2022 passed by learned Income Tax Appellate Tribunal, Chandigarh Bench 'B', Chandigarh, in ITA No.249/ CHD/2021.

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 Appeal is, accordingly, dismissed as withdrawn.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