



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

ITA No. 26 of 2020 (O&M)

Date of Decision: 18.07.2025

PR. Commissioner of Income Tax-I, Ludhiana

.....Appellant

Versus

M/s Trident Limited

..... Respondent

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

**Present: Mr. Varun Issar, Sr. Standing Counsel
for the appellant (through video conferencing).**

**Mr. Abhinav Narang, Advocate
for the respondent.**

LISA GILL, J.

1. 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.

2. Appeal is accordingly dismissed as withdrawn. Pending application(s), if any, stand(s) disposed of accordingly.

**(LISA GILL)
JUDGE**

**(SUDEEPTI SHARMA)
JUDGE**

July 18, 2025

s.khan

Whether speaking/reasoned : Yes/No.
Whether reportable : Yes/No.