

2025:PHHC:125706-DB



**IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**  
**CM-17509-CII-2025 in/and**  
**ITA-152-2016 (O&M)**  
**Date of decision :12.09.2025**

**THE PRINCIPAL COMMISSINER OF INCOME TAX**

**... APPELLANT**

**VERSUS**

**HONDA MOTORCYCLE AND SCOOTER INDIA PRIVATE LIMITED**

**...RESPONDENT**

**CORAM: HON'BLE MRS. JUSTICE LISA GILL**  
**HON'BLE MR. JUSTICE PARMOD GOYAL**

Present: Mr. Deepak Agrawal, Advocate and  
Mr. Ankur Gupta, Advocate (through V.C.)  
for the applicant-respondent.

Mr. Varun Issar, Advocate for non-applicant/revenue.

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**LISA GILL, J. (ORAL)**

**CM-17509-CII-2025**

Notice of application.

Mr. Varun Issar, Advocate, accepts notice on behalf of non-applicant/appellant and does not raise any objection if application is allowed.

Accordingly, at request and with consent of learned counsel for parties, this appeal is taken up on Board today itself.

Application is accordingly disposed of.

**ITA-152-2016**

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961, challenging order dated 24.04.2015, passed by learned Income Tax Appellate Tribunal, Delhi Benches:I, New Delhi, in ITA No.1020/Del/2015.

2. Learned counsel for appellant concedes 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 Appeal is, accordingly, dismissed as withdrawn.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**

**(PARMOD GOYAL)**

**JUDGE**

**12.09.2025**

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Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No