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

ITA-50-2023 (O&M)

Date of Decision:-16.01.2025

Pr. Commissioner of Income Tax, Panchkula

.....Appellant

Versus

M/s V.K. Sood Engineer and Contractor, Panchkula

.....Respondent

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE ALOK JAIN**

Present: Mr. Saurabh Kapoor, Sr. Standing Counsel (through VC)
for the appellant.

LISA GILL, J. (Oral)

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961 challenging order dated 18.08.2022 passed by learned Income Tax Appellate Tribunal, Division Bench "B", Chandigarh in ITA No.737/CHD/2016.

2. Learned counsel for appellant submits that as the tax effect is only Rs.2,72,847/- he has 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 Appeal is, accordingly, dismissed as withdrawn.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 disposed of as well.

**(LISA GILL)
JUDGE**

**(ALOK JAIN)
JUDGE**

January 16, 2025.

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Whether speaking/reasoned:- Yes/No

Whether Reportable:- Yes/No