



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

**ITA No.75 of 2023 (O&M)  
Date of Decision: 26.09.2025**

Pr. Commissioner of Income Tax, Panchkula ...Appellant

Versus

Virgo Aluminum Limited, District Sirmaur, HP ...Respondent

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

Present:- Mr. Rana Gurtej Singh, Junior Standing Counsel  
for appellant-Income Tax Department.  
  
Mr. Pankaj Jain, Senior Advocate (*joined through VC*)  
with Mr. Divya Suri, Advocate  
Mr. Yogesh Kumar Mittal, Advocate and  
Ms. Samridhi Bansal, Advocate 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 07.12.2022 passed by learned Income Tax Appellate Tribunal, Division Bench 'B', Chandigarh, in ITA No.438/CHD/2022.
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 Appeal is, accordingly, dismissed as withdrawn.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*