



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

**ITA-300-2014 (O&M)  
Date of Decision: 03.07.2025**

**COMMISSIONER OF INCOME TAX JALANDHAR** ..... Appellant(s)  
**Versus**

**DEEPAK MITTAL** ..... Respondent(s)

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

Present: Mr. Ranvijay Singh, Advocate  
for appellant.

Mr. Shantanu Bansal, Advocate  
for respondent-Assessee.

\*\*\*\*

**LISA GILL, J.**

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961, challenging order dated 31.03.2014, passed by learned Income Tax Appellate Tribunal, Amritsar Bench, Amritsar, in ITA No.439/(ASR)/2009.
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 Appeal is, accordingly, dismissed as withdrawn.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**

**(SUDEEPTI SHARMA)  
JUDGE**

**03.07.2025**

Sunil

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