



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

STA No. 15 of 2021 (O&M)

Date of Decision: 14.07.2025

Principal Commissioner CGST Gurugram

.....Appellant

Versus

Orange Business Services India Solutions Private Limited

..... Respondent

**CORAM:- HON'BLE MRS.JUSTICE LISA GILL
HON'BLE MR. JUSTICE DEEPINDER SINGH NALWA**

Present: Mr. Vinay Kumar, Advocate
for the appellant.

Mr. Amrinder Singh, 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 Appeal is, accordingly, dismissed as withdrawn.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**

**(DEEPINDER SINGH NALWA)
JUDGE**

July 14, 2025
s.khan

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