

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

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**ITA-420-2010 (O&M)
Date of decision:15.02.2023**

THE COMMISSIONER OF INCOME TAX, PATIALA

.... Appellant

Versus

M/S GURU PROTEINS LTD., PATIALA

.... Respondent

**CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present : Mr. Saurabh Kapoor, Advocate for the appellant.

Mr. Abhinav Narang, Advocate for the respondent.

RITU BAHRI, J. (oral)

In the present case, the appeal filed by the assessee i.e. ITA 598 of 2006 was withdrawn on 28.05.2021. In the present revenue appeal, tax reflected is Rs.23,12,394/-.

Since tax effect is on lower side, this appeal is being allowed to withdraw, with liberty to the Revenue Department to pay and if it falls in the exception of the circular which was issued in the year 2019, they can take appropriate steps, in accordance with law.

Pending application, if any, also stands disposed of.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

15.02.2023

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