

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

ITA-402-2016

Date of Decision: 20.02.2023

Pr. Commissioner of Income Tax (Central)

..... Appellant

Versus

J.M.D Ltd., 6 – Upper Ground, Devika Towers, Nehru Place, New Delhi

..... Respondent

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

Present: Ms. Pridhi Jaswinder Sandhu, Standing
counsel the for revenue.

Mr. Rajan Bhatia, Advocate
for the respondent.

RITU BAHRI, J.

Learned counsel for the appellant seeks to withdraw the instant
petition as tax effective was on the lower side as per circular of 2017.

Disposed of accordingly.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

20.02.2023

Satyawan

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