

HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**ITA-8526-2018****Date of decision:09.02.2023****Principal Commissioner of Income Tax, JalandharAppellant****V/s.****M/s. Max India Limited****....Respondent****CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA****Present:** Ms. Gauri Neo Rampal, Advocate
for the appellant.Mr. Neeraj Kumar Jain, Advocate
with Mr. Vishal Gupta, Advocate
and Ms. Manisha Sharma, Advocate
for the respondent.

Ritu Bahri, J. (Oral).

The appellant has come up in appeal against the order of Income Tax Appellate Tribunal, Amritsar Bench, Amritsar passed in ITA No. 575(ASR) 2015 dated 29.06.2018 for the assessment year 2009-10.

Learned counsel for the appellant has informed that C.A. No. 12446 of 2017 has been dismissed on 06.01.2020 by the Hon'ble Supreme Court keeping in view low tax effect.

Since the assessee in the present case is also M/s. Max India Ltd., and the total tax is Rs.80,80,330/-, the present appeal is dismissed as per the Circular No. 17 of 2019 passed by Ministry of Finance, Department of Revenue, Central Board Direct Taxes.

**(RITU BAHRI)
JUDGE****(MANISHA BATRA)
JUDGE****09.02.2023**

Divyanshi

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