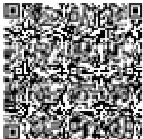


207 IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

2024:PHHC:096255-DB



ITA-20-2009 (O&M)  
Date of Decision: 30.07.2024

CIT-II, Chandigarh ...Appellant  
Vs.  
Saint Joseph Educational and Charitable Trust ...Respondent

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA  
HON'BLE MR. JUSTICE SANJAY VASHISTH**

Present Mr. Amrinder (A.P.) Singh, Sr. Standing Counsel  
for the appellant.

Mr. Shantnu Bansal, Advocate and  
Mr. Yugank Goyal, Advocate for the respondent.  
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**SANJEEV PRAKASH SHARMA, J.(Oral)**

1. Learned counsel for the appellant fairly states that the tax effect in the present case is less than Rs.1 Crore and in terms of Circular No.5/2024 dated 15.03.2024, issued by the Central Board of Direct Taxes, he may be allowed to withdraw the appeal.
2. In view of the above, the appeal is dismissed as withdrawn. It is made clear that the questions of law, if any, are left open for proper adjudication.
3. All pending misc. application(s) also stand disposed of.

**(SANJEEV PRAKASH SHARMA)  
JUDGE**

**SANJAY VASHISTH)  
JUDGE**

30.07.2024  
rajesh

- |                               |   |        |
|-------------------------------|---|--------|
| 1. Whether speaking/reasoned? | : | Yes/No |
| 2. Whether reportable?        | : | Yes/No |