



104-1

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CM-18972-CII-2024 and CM-18973-CII-2024 in/and
ITA-19-2023 (O&M)

Date of Decision: 20.11.2024

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2
..... Appellant

Vs.

CHARU AGARWAL

..... Respondent

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

Present Mr. Ashwani Kumar Chopra, Sr. Advocate with
Mr. Pankaj Katia, Advocate
Mr. Daman Jeet Singh, Advocate
for the applicant/respondent.

Ms. Urvashi Dhugga, Sr. Standing Counsel
for the appellant/Revenue.

SANJEEV PRAKASH SHARMA, J.(Oral)

1. Present application No. *CM-18973-CII-2024* has been filed for disposal of the present Appeal i.e. *ITA-19-2023* in terms of Circular No.09/2024 dated 17.09.2024 issued by Central Board of Direct Taxes.
2. For the reasons stated in the application, the same is allowed.
3. Exemption application No.CM-18972-CII-2024 is allowed as prayed for.
4. Present Appeal stands dismissed as withdrawn in terms of Circular No.09/2024 dated 17.09.2024 issued by Central Board of Direct Taxes.
5. All interim orders also stand vacated.
6. Pending application(s), if any, also stands disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

November 20, 2024

Mohit goyal

1. Whether speaking/reasoned?
2. Whether reportable?

Yes/No
Yes/No