



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-76-2020(O&M)
Date of decision: 18.02.2025

Principal Commissioner of Income Tax, Bathinda, Punjab
... Appellant
Versus
M/s M.S. Foods Pvt. Ltd.
... Respondents

CORAM: HON’BLE MR. JUSTICE ARUN PALLI
HON’BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Ms. Urvashi Dhugga, Senior Standing Counsel,
for the appellant-Revenue.

ARUN PALLI, J. (Oral)

Learned counsel for the Revenue, as always, fairly submits that the tax effect in the present appeal is less than Rs.2 Crore and the matter is not covered under any exceptions either. Therefore, in the wake of Circular No.09/2024 dated 17.09.2024, read with Circular No.5/2024 dated 15.03.2024, the appeal be disposed of as not pressed.

Ordered accordingly.

(Arun Palli)
Judge

(Sudeepti Sharma)
Judge

18.02.2025
Rajan

Whether speaking / reasoned:	YES/NO
Whether Reportable:	YES/NO