



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CM-4198-CII-2025 in/and
ITA-95-2022 (O&M)
Date of decision: 11.03.2025

The Commissioner of Income Tax, (Exemptions), Chandigarh
.....Appellant
Versus

M/s Manav Mangal Society
.....Respondent

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

Present: Mr. Varun Issar, Senior Standing Counsel, and
Ms. Pridhi Sandhu, Junior Standing Counsel,
for the applicant-appellant.

Ms. Radhika Suri, Senior Advocate, with
Mr. Abhinav Narang, Advocate, and
Ms. Parnika Singla, Advocate, for the respondent.

ARUN PALLI, J. (Oral)

This is an application for dismissal of the appeal, in view of
Circulars No.05/2024 and 09/2024, issued by the Central Board of Direct
Taxes.

Learned counsel for the applicant-appellant submits that per
Circulars No. 05/2024 and 09/2024 (*ibid*), which are taken on record as R-6
and R-7, no appeal, where the tax effect is less than two crores, is
maintainable, therefore, the present appeal be dismissed, being not pressed.

Accordingly, the application is allowed. The appeal is taken on
board and the same is dismissed, as not pressed.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

11.03.2025
Ak Sharma

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No