



**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

ITA-5-2022(O&M)

Date of decision: 16.01.2025

The Pr. Commissioner of Income Tax (Central), Ludhiana

... Appellant

Versus

M/s SEL Textiles Limited

... Respondent

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

Present: Mr. Saurabh Kapoor, Senior Standing Counsel, and
Ms. Muskaan Gupta, Advocate,
for the appellant.

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

ARUN PALLI, J. (Oral)

Learned counsel for the parties are *ad idem* that the tax effect in the present appeal filed by the Revenue is less than Rs.2 Crore. 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**

16.01.2025
Rajan

Whether speaking / reasoned:
Whether Reportable:

YES/NO
YES/NO