



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-158-2019(O&M) and
XOBJ-5-2020
Date of decision: 25.02.2025

Pr. Commissioner of Income Tax-2, Chandigarh
... Appellant
Versus
M/s GlaxoSmithKline Asia Private Limited
... Respondent

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

Present: Mr. Vaibhav Gupta, Senior Standing Counsel,
for the appellant-Revenue.
Mr. Ajay Vohra, Senior Advocate, with
Mr. Neeraj Jain, Advocate, and
Mr. Aniket D. Agrawal, Advocate,
for the Cross-objector/respondent.

ARUN PALLI, J. (Oral)

Learned counsel for parties are *ad idem* 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 as also the cross-objections be disposed of as not pressed.

Ordered accordingly.

**(Arun Palli)
Judge**

**(Sudeepti Sharma)
Judge**

25.02.2025
Rajan

Whether speaking / reasoned:
Whether Reportable:

YES/NO
YES/NO