



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No.314 of 2019 (O&M)
Date of Decision :21.01.2025

Principal Commissioner of Income Tax, Gurgaon

.....Appellant

Versus

Shri Ram Kumar

..... Respondent

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

Present : Mr. Varun Issar, Sr. Standing Counsel for the appellant.

Mr. J.P.Rana, 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

21.01.2025

Manoj Bhutani

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