

2025:PHHC:059952-DB



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

ITA-77-2024

Date of Decision: May 07, 2025

PRINCIPAL COMMISSIONER OF INCOME TAX-I, AMRITSAR

..... Appellant

Versus

M/S OM SONS MARKETING PVT. LTD.

..... Respondent

CORAM:- HON'BLE MRS. JUSTICE LISA GILL

HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Ms. Urvashi Dhugga, Senior Standing counsel for appellant.

LISA GILL, J.

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961 challenging order dated 07.07.2023 passed by learned Income Tax Appellate Tribunal, Amritsar Bench, Amritsar in ITA No.407/Asr/2019.
2. Learned counsel for appellant submits that as the tax effect involved in this appeal is under Rs.2 crores, she has specific instructions to withdraw this appeal in view of circular No.9 of 2024 dated 17.09.2024 issued by Ministry of Finance, Department of Revenue, CBDT, Government of India.
3. Appeal is, accordingly, dismissed as withdrawn.
4. Pending application(s), if any, stand(s) disposed of.

**(LISA GILL)
JUDGE**

**(SUDEEPTI SHARMA)
JUDGE**

May 07, 2025

Rts

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