

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.

5. Appeal is, accordingly, dismissed as withdrawn.

**(LISA GILL)
JUDGE**

**(MEENAKSHI I. MEHTA)
JUDGE**

**July 31, 2025
Rts**

Whether speaking/reasoned: Yes/No

Whether reportable: Yes/No