



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

ITA No.278 of 2019

Date of Decision: 26.09.2025

The Commissioner of Income Tax (TDS)-1, Chandigarh

...Appellant

Versus

M/s Punjab Agro Foods Grains Corporation Ltd., Sangrur

...Respondent

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
 HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA**

Present:- Mr. Ranvijay Singh, Senior Standing Counsel,
 for appellant-Income Tax Department.

LISA GILL, J.(Oral)

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961, against order dated 20.11.2018 passed by learned Income Tax Appellate Tribunal, Bench 'B', Chandigarh, in ITA No.75/Chd/2018.

2. Learned counsel for appellant submits that as the tax effect involved in this appeal is under Rs.2 Crores, he 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 Appeal is, accordingly, dismissed as withdrawn.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**

26.09.2025
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**(MEENAKSHI I. MEHTA)
JUDGE**

Whether speaking/reasoned: Yes/No

Whether Reportable: Yes/No