



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

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ITA-37-2004 (O&M)**Date of Decision: May 05, 2025****The Commissioner of Income Tax-1, Ludhiana****.....Appellant****Vs.****M/s Mahavir Spinning Mills Ltd.
Chandigarh Road, Ludhiana****.....Respondent**

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

**Present: Mr. Ranvijay Singh, Sr. Standing Counsel
for the appellant.**

**Ms. Radhika Suri, Sr. Advocate with
Mr. Abhinav Narang, Advocate and
Ms. Parnika Singla, Advocate
for the respondent.**

LISA GILL J. (ORAL)

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961 challenging order dated 30.07.2003 passed by learned Income Tax Appellate Tribunal, Chandigarh Bench, 'A' Chandigarh in ITA Nos.26/96, 867/95 & 656/Chandi/97 and 155/96, 906/95 and 711/Chandi/97.

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.



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3. Appeal is, accordingly, dismissed as withdrawn.
4. Pending application(s), if any, is/are disposed of.

(LISA GILL)
JUDGE

May 05, 2025
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(SUDEEPTI SHARMA)
JUDGE

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