



IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

CM-2189-CII-2025 in/and  
ITA-149-2022(O&M)  
Date of decision: 07.02.2025

Principal Commissioner of Income Tax, Faridabad  
... Appellant  
Versus  
M/s DLF Universal Ltd.  
... Respondent

CORAM: HON’BLE MR. JUSTICE ARUN PALLI  
HON’BLE MS. JUSTICE KIRTI SINGH

Present: Mr. Ranvijay Singh, Advocate, for  
Mr. Varun Issar, Sr. Standing Counsel, for the appellant.  
Mr. Aman Bansal, Advocate, for the applicant-respondent.  
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ARUN PALLI, J. (Oral)

Learned counsel for the applicant-respondent submits that the present appeal under Section 260A of the Income Tax Act, 1961, has been filed by the Revenue against the order dated March 26, 2021, passed by the Income Tax Appellate Tribunal, Delhi Bench ‘B’, New Delhi. He further submits that since the tax effect in the appeal is less than Rs.2 crores, in the wake of the circular dated September 17, 2024, issued by the Ministry of Finance, Department of Revenue, CBDT, the same would no longer be maintainable.

The position indicated above is not disputed by learned counsel for the appellant. As always, he fairly submits that the appeal be disposed of as such.

Accordingly, CM-2189-CII-2025 is allowed. The appeal is taken on board and disposed of as not pressed.

( Arun Palli )  
Judge

07.02.2025  
Rajan

( Kirti Singh )  
Judge

Whether speaking / reasoned:  
Whether Reportable:

YES/NO  
YES/NO