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

207 **ITA-66-2024**

Date of decision:12.12.2025

Principal Commissioner of Income Tax, Circle, Rohtak

...Appellant

versus

Ashok Aneja

...Respondent

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE PARMOD GOYAL**

Present: Ms. Gauri Neo Rampal Opal, Senior Standing Counsel for appellant (through VC).

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LISA GILL, J. (ORAL)

1. Present appeal has been preferred u/s 260A of Income Tax Act, 1961 challenging order dated 18.10.2023 passed by Income Tax Appellate Tribunal, Delhi Bench 'A', New Delhi in I.T.A. No.2747/DEL/2022 dated 18.10.2023 for assessment year 2011-12.

2. Learned counsel for appellant submits that as the tax effect involved in this appeal is under Rs.2,00,00,000/-, she has instructions to withdraw present appeal in view of clause 3.1(f) of Circular No.5/2024 issued by Ministry of Finance, Department of Revenue, CBDT, Government of India. However, question of law, as may be involved, be kept open for decision in appropriate proceedings.

3. Appeal is accordingly dismissed as withdrawn with question of law, as may be arising in appeal being kept open for adjudication in appropriate proceedings.

4. Pending application(s), if any, also stand disposed of.

**(LISA GILL)
JUDGE**

**(PARMOD GOYAL)
JUDGE**

12.12.2025

Sunil Chander

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