



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

**CM-8976-78-CII-2025 in/and
ITA-48-2025
Date of Decision: August 26, 2025**

PRINCIPAL COMMISSIONER OF INCOME TAX FARIDABAD
.....Appellant

Versus

CINEPOLIS INDIA PVT. LTD. Respondent

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

Present: Mr. Varun Issar, Advocate for the appellant.

LISA GILL, J.

1. Learned counsel for appellant, at this stage, submits that he has instructions to withdraw this appeal filed with delay of 330 days in re-filing and 3 days in filing thereof for challenging order dated 30.08.2023 passed by Income Tax Appellate Tribunal, Delhi Bench “F”, New Delhi as order dated 30.01.2018 has been passed by Commissioner of Income Tax (Appeals)-4, Mumbai while seeking liberty to avail the remedy available in accordance with law before the correct jurisdictional Court.

2. Appeal is, accordingly, dismissed as withdrawn with liberty as aforesaid. It is clarified that there is no expression of opinion on the merits of matter or the aspect of delay in filing/re-filing this appeal.
3. Pending application(s), if any, stand(s) disposed of.

**(LISA GILL)
JUDGE**

**(MEENAKSHI I. MEHTA)
JUDGE**

**August 26, 2025
Rts**

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