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

**CM-22963-CII-2024 in/and
ITA-153-2023 (O&M)
Date of decision: 29.01.2025**

Pr. Commissioner of Income Tax-1, Ludhiana ….Appellant

Versus

Shri Sunil Khullar ….Respondent

**CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Ranvijay Singh, Senior Standing Counsel,
for the non-applicant/appellant.

Mr. Jorawar Singh Bhasin, Advocate, and
Mr. Rajiv Sharma, Advocate,
for the applicant-respondent.

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ARUN PALLI, J. (Oral)

This is an application for dismissal of the main case, in view of Circular No.09/2024, dated 17.09.2024.

Learned counsel for the parties are *ad idem* that per circular No.09/2024 ***(ibid)***, which is taken on record as R-1, no appeal, where the tax effect is less than two crores, is maintainable, therefore, the present appeal be dismissed, being not pressed.

For the reasons set out in the application, which are duly supported by an affidavit, the same is allowed. Accordingly, the appeal is dismissed, as not pressed.

**(ARUN PALLI)
JUDGE**

**(SUDEEPTI SHARMA)
JUDGE**

29.01.2025
Ak Sharma

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