



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

\*\*\*\*

**201**

**Date of Decision: 22.12.2025**

**1. ITA-264-2009 (O&M)**

COMMISSIONER OF INCOME TAX -II, CHANDIGARH

...Appellant

Versus

M/S GLAXO SMITHKLINE CONSUMER HEALTHCARE LTD. (NOW  
M/S GLAXO SMITHKLINE CONSUMER HEALTHCARE LTD.)

...Respondent

**2. ITA-268-2009**

COMMISSIONER OF INCOME TAX -II, CHANDIGARH

...Appellant

Versus

M/S GLAXO SMITHKLINE CONSUMER HEALTHCARE LTD. (NOW  
M/S GLAXO SMITHKLINE CONSUMER HEALTHCARE LTD.)

...Respondent

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL  
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL**

Present:- Ms. Urvashi Dhugga, Sr. Standing Counsel with  
Mr. Vidul Kapoor, Jr. Standing Counsel and  
Ms. Kavita Advocate  
for appellant-Income Tax Department

Mr. Rohit Jain (*through V.C.*) with  
Mr. Abhishek Sharma, Advocate for  
Mr. Vishal Gupta, Advocate for respondent-assessee

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**JAGMOHAN BANSAL, J. (ORAL)**

1. Learned counsel for the assessee submits that tax effect in both the appeals is less than prescribed monetary limit.
2. Learned counsel for the Revenue expressed her inability to controvert aforesaid fact. She prays for withdrawal of instant appeals.

3. Dismissed as withdrawn in view of low tax effect. Question of law shall remain open.

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

(JAGMOHAN BANSAL)  
JUDGE

(AMARINDER SINGH GREWAL)  
JUDGE

December 22, 2025  
*Deepak DPA*

|                           |        |
|---------------------------|--------|
| Whether Speaking/reasoned | Yes/No |
| Whether Reportable        | Yes/No |