



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-319-2013(O&M)
Date of decision: 21.01.2025

The Commissioner of Income Tax-I, Chandigarh
... Appellant
Versus
M/s Shalimar Infonet Pvt. Ltd.
... Respondent

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

Present: Mr. Varun Issar, Senior Standing Counsel, and
Ms. Pridhi J. Sandhu, Advocate,
for the appellant-Revenue.
Mr. Vaibhav Saini, Advocate,
for the respondent.

ARUN PALLI, J. (Oral)

Learned counsel for the parties are *ad idem* that the tax effect in the present appeal filed by the Revenue is less than Rs.2 Crore. Therefore, in the wake of Circular No.09/2024 dated 17.09.2024, read with Circular No.5/2024 dated 15.03.2024, the appeal be disposed of as not pressed.

Ordered accordingly.

(Arun Palli)
Judge

(Sudeepti Sharma)
Judge

21.01.2025
Rajan

Whether speaking / reasoned:
Whether Reportable:

YES/NO
YES/NO