



224-3

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

ITA-256-2015

Date of Decision:-20.02.2025

The Commissioner of Income Tax (Exemption), Chandigarh

.....Appellant

Versus

M/s National Horticulture Board, 85 Institutional Area, Sector-18, Gurgaon

.....Respondent

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE ALOK JAIN**

Present: Ms. Pridhi Sandhu, Advocate for appellant-Income Tax
Department.
None for respondent.

LISA GILL, J. (Oral)

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961 challenging order dated 05.03.2015 passed by learned Appellate Tribunal, Delhi E Bench, New Delhi in ITA No.5576/Del/2013.

2. Learned counsel for appellant submits that as the tax effect is less than Rs.2 crores, she has instructions to withdraw this appeal in view of circular No.9 of 2024 dated 17.09.2024 issued by Ministry of Finance, Department of Revenue, CBDT, Government of India .

3. Appeal is, accordingly, dismissed as withdrawn.

**(LISA GILL)
JUDGE**

**(ALOK JAIN)
JUDGE**

February 20, 2025.

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Whether speaking/reasoned:-

Yes/No

Whether Reportable:-

Yes/No