



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-4-2015(O&M)

Date of decision: 03.03.2025

The Commissioner of Income tax-I, Chandigarh

... Appellant

Versus

M/s DSM Anti Infectives India Ltd.

... Respondent

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

Present: Mr. Vaibhav Gupta, Senior Standing Counsel,
for the appellant-Revenue.

Mr. Ajay Vohra, Senior Advocate, with
Mr. Aniket D. Agrawal, Advocate, and
Mr. Saksham Singhal, Advocate,
for the respondent.

ARUN PALLI, J. (Oral)

Learned counsel for parties are *ad idem* that the tax effect in the present appeal is below Rs.2 Crore, and the matter does not fall within any of the exceptions either. 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.

However, in case, any cause of action, dispute or interest still survives, the appellant shall be at liberty to move an appropriate application for its restoration and decision on merits.

Ordered accordingly.

**(Arun Palli)
Judge**

**(Sudeepti Sharma)
Judge**

03.03.2025
Rajan

Whether speaking / reasoned:
Whether Reportable:

YES/NO
YES/NO