



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

**CM-17509-CII-2025
ITA-239-2016 (O&M)
Date of decision :12.09.2025**

THE PRINCIPAL COMMISSINER OF INCOME TAX

... APPELLANT

VERSUS

HONDA MOTORCYCLE AND SCOOTER INDIA PRIVATE LIMITED

...RESPONDENT

**CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE PARMOD GOYAL**

Present: Mr. Deepak Agrawal, Advocate and
 Mr. Ankur Gupta, Advocate (through V.C.)
 for the applicant-respondent.

 Mr. Varun Issar, Advocate
 for non-applicant/appellant.

LISA GILL, J. (ORAL)

CM-17509-CII-2025

Notice of application.

Mr. Varun Issar, Advocate, accepts notice on behalf of non-applicant/appellant and does not raise any objection if application is allowed.

Accordingly, at request and with consent of learned counsel for parties, this appeal is taken up on Board today itself.

Application is accordingly disposed of.

ITA-239-2016

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961, challenging order dated 24.04.2015, passed by learned Income Tax Appellate Tribunal, Delhi Benches:I, New Delhi, in ITA No.1342/Del/2014.

2. Learned counsel for appellant concedes that as the tax effect involved in this appeal is under Rs.2 crores, he has specific 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. At this stage, it is brought to our notice that there are certain other appeals, which are pending adjudication in which tax effect is low. List of said appeals is as under:-

Sr. No.	Case Number
1.	ITA-371-2019
2.	ITA-151-2019
3.	ITA-7-2021
4.	ITA-153-2018
5.	ITA-75-2023
6.	ITA-158-2014
7.	ITA-3-2017
8.	ITA-417-2017
9.	ITA-339-2017
10.	ITA-14-2023
11.	ITA-35-2023
12.	ITA-137-2016
13.	ITA-242-2019
14.	ITA-278-2019
15.	ITA-303-2019
16.	ITA-238-2019
17.	ITA-255-2019
18.	ITA-296-2019
19.	ITA-287-2018
20.	ITA-169-2018
21.	ITA-282-2019
22.	ITA-173-2018
23.	ITA-167-2018
24.	ITA-143-2021
25.	ITA-195-2023

- 4. Present appeal is, accordingly, dismissed as withdrawn.
- 5. Pending application(s), if any, therein also stand(s) disposed of.
- 6. It is further directed that above mentioned appeals in paragraph No. 3 be listed for hearing on 26.09.2025, after notifying learned counsel for the parties.

(LISA GILL)
JUDGE

12.09.2025
manoj

(PARMOD GOYAL)
JUDGE

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