



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

ITA No. 470 of 2019 (O&M)

Date of Decision:-10.01.2025

The PR. Commissioner of Income Tax, Gurgaon

.....Appellant

Versus

Olympus Medical Systems India Pvt. Ltd., Ground Floor,  
Tower-C, SAS Tower, The Medicity Complex, Sector-38, Gurgaon.

.....Respondent

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

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Present: Mr. Varun Issar, Sr. Standing counsel  
for the appellant/Income Tax Department.

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**LISA GILL, J. (Oral)**

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961 against order dated 27.03.2019 passed by the Income Tax Appellate Tribunal, Delhi Bench 1-2, New Delhi in ITA No.7414/Del/2018.
2. Learned counsel for the appellant while referring to circular No.9 of 2024 dated 17.09.2024 issued by Department of Revenue, Ministry of Finance, Government of India submits that he has instructions to withdraw the same as the tax effect is below Rs.2 crores.
3. Appeal is, accordingly, dismissed as withdrawn.
4. Pending application(s), if any, stand disposed of as well.

**(LISA GILL)  
JUDGE**

**(ALOK JAIN)  
JUDGE**

**January 10, 2025.**

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Whether speaking/reasoned:-

Yes/No

Whether Reportable:-

Yes/No