



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No.19 of 2017 (O&M)
Date of Decision :12.03.2025

Principal Commissioner of Income Tax (Central), Ludhiana

.....Appellant

Versus

Shri Iqbal Singh Gumbar

..... Respondent

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

Present : Mr. Varun Issar, Sr. Standing Counsel for the appellant.

ARUN PALLI, J. (Oral):

Learned counsel for the appellant, as always, fairly submits that the tax effect in the present appeal, filed by the Revenue, per the Circular No.09/2024 dated 17.09.2024 read with circular No.5/2024 dated 15.03.2024, is less than Rs.2 Crore and the matter does not fall within any of the exceptions either. Accordingly, the present appeal would no longer be maintainable and, therefore, the same be disposed of as not pressed.

Ordered accordingly.

(ARUN PALLI)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

12.03.2025

Manoj Bhutani

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