204-b **IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

ITA-439-2017
Date of Decision: February 03, 2025

Pr. Commissioner of Income Tax-I (Central), Gurgaon .....Appellant

Versus

M/s SEL Manufacturing Co. Ltd. Ludhiana ..... Respondent

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

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

Ms. Radhika Suri, Senior Advocate with
Ms. Parnika Singh, Advocate for the respondent.

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LISA GILL, J.

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961 challenging order dated 07.02.2017 passed by learned Income Tax Appellate Tribunal, Division Bench, Chandigarh in ITA No.1117/Chd/2012.

2. Learned counsel for appellant submits that as the tax effect involved in this appeal is under Rs.2 crores though incorrectly mentioned in the index as Rs.2,79,02,988/-, 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. E-mail dated 02.02.2025 received by learned counsel from the Department in this

regard, furnished in Court today, is taken on record subject to just exceptions. Same be scanned by Registry.

3. Appeal is, accordingly, dismissed as withdrawn.

4. Pending application(s), if any, stand(s) disposed of as well.

(LISA GILL)
JUDGE

(ALOK JAIN)
JUDGE

February 03, 2025
Rts

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