

2025:PHHC:015573-DB



204-c

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

**ITA-497-2017**

**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.880/Chd/2009.
2. Learned counsel for appellant submits that as the tax effect is only Rs.1,20,59,049/- he has 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. Appeal is, accordingly, dismissed as withdrawn.
4. Pending application(s), if any, stand disposed of as well.

**(LISA GILL)  
JUDGE**

**(ALOK JAIN)  
JUDGE**

**February 03, 2025**

**Rts**

**Whether speaking/reasoned: Yes/No**

**Whether reportable: Yes/No**