

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

2025:PHHC:149616-DB



(110+300)

CM-21277-CII-2025 in/and
ITA-5-2017 (O&M)
Decided on : 30.10.2025

Principal Commissioner of Income Tax (Central), Gurgaon ...Appellant(s)

Versus

M/s SAB Industries Ltd.Respondent(s)

**CORAM : HON'BLE MR.JUSTICE DEEPAK SIBAL
HON'BLE MS.JUSTICE LAPITA BANERJI**

Present: Mr.Vaibhav Gupta, Advocate (through VC), for the appellant.

Mr.Shantanu Bansal, Advocate, for the respondent.

DEEPAK SIBAL, J. (Oral)

On account of low tax effect, learned counsel for the appellant
seeks to withdraw the present appeal.

Dismissed as withdrawn.

All pending application(s) also stand disposed of.

**(DEEPAK SIBAL)
JUDGE**

**(LAPITA BANERJI)
JUDGE**

October 30th, 2025
sailesh

Whether speaking/reasoned :
Whether Reportable :

Yes/No
Yes/No