IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA No.173 of 2018 (O&M)
Date of Decision: 26.09.2025

The Commissioner of Income Tax (TDS)-1, Chandigarh

…Appellant

Versus

M/s Food Corporation of India, Chandigarh

…Respondent

CORAM: ***HON'BLE MRS. JUSTICE LISA GILL***
HON'BLE MRS. JUSTICE MEENAKSHI I. MEHTA

Present:- Mr. Amanpreet Singh, Senior Standing Counsel, for appellant-Income Tax Department.

Mr. Maninder Arora, Advocate for respondent.

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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 13.07.2017 passed by learned Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, in ITA No.1334 Chd 2016.

2. Learned counsel for appellant submits that as the tax effect involved in this appeal is under Rs.2 Crores, 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.

3. Appeal is, accordingly, dismissed as withdrawn.

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

(LISA GILL)
JUDGE

26.09.2025 **(MEENAKSHI I. MEHTA)**
neetu **JUDGE**

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