IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

203 **ITA-93-2018**
Date of decision:12.12.2025

The Principal Commissioner of Income Tax-II, Amritsar
...Appellant

versus

M/s The Gurdaspur Co-Operative Sugar Mills Ltd.,
Village Paniar, Gurdaspur (PAN:AAAAT0586H)
...Respondents

CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE PARMOD GOYAL

Present: Ms. Urvashi Dhugga, Senior Standing Counsel
for appellant.

Mr. M.R. Sharma, Advocate
for respondents.

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<u>LISA GILL, J. (ORAL)</u>

1. Present appeal has been preferred against judgment dated 15.09.2017 passed by Income Tax Appellate Tribunal, Amritsar in I.T.A. No.639/(ASR)/2016 for assessment year 2008-09.

2. Learned counsel for appellant, on instructions, submits that as tax effect involved in this appeal is under Rs.2,00,00,000/-, she 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. However, question of law, as may be arising in appeal be kept open for adjudication in appropriate proceedings.

3. Appeal is accordingly dismissed as withdrawn with question of law being kept open for adjudication in appropriate proceedings.

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

(LISA GILL)
JUDGE

(PARMOD GOYAL)
JUDGE

12.12.2025
Sunil Chander

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