



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

205

ITA-15-2020 (O&M)
Date of Decision: 01.07.2025

The Pr. Commissioner of Income Tax, PatialaAppellant

Vs.

M/s Lotus Processors Pvt. Ltd.Respondent

CORAM: HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Saurabh Kapoor, Senior Standing Counsel,
for the appellant.

LISA GILL, J. (ORAL)

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961, challenging order dated 13.05.2019 passed by learned Income Tax Appellate Tribunal, Division Bench 'A', Chandigarh, in ITA No.913/Chd/2018.

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 Appeal is, accordingly, dismissed as withdrawn.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

(SUDEEPTI SHARMA)
JUDGE

01.07.2025
Virrendra

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