

2025:PHHC:096819-DB



107-b

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

**CM-14383-CII-2025 in/and
ITA-86-2019**

Date of Decision: July 31, 2025

THE PRINCIPAL COMMISSIONER OF INCOME TAX FARIDABAD
..... Appellant

Versus

M/S INDIAN ARMOUR SYSTEMS PVT LTD Respondents

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

Present: Mr. Varun Issar, Advocate for the applicant-appellant.

LISA GILL, J.

1. Prayer in CM-14383-CII-2025 is for listing this appeal on an actual date of hearing and its final disposal.
2. For reasons mentioned in the application as well as submissions of learned counsel, appeal is taken up for hearing today itself.
3. Present appeal has been filed under Section 260A of the Income Tax Act, 1961 challenging order dated 28.07.2021 passed by learned Income Tax Appellate Tribunal, Delhi Bench, Delhi in ITA No.3739/Del/2018.
4. 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.

5. Appeal is, accordingly, dismissed as withdrawn.

**(LISA GILL)
JUDGE**

July 31, 2025
Rts

**(MEENAKSHI I. MEHTA)
JUDGE**

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