

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

202-2

ITA-289-2008
Date of Decision: 14.01.2026

COMMISSIONER OF INCOME TAX

...Appellant

Vs.

M/S STEEL STRIPS WHEELS LTD.

...Respondent

CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL

Present:- Mr. Urvashi Dugga, Sr. Standing Counsel (*through V.C.*) and
Ms. Kavita, Advocate
for appellant-Income Tax

Mr. Akshay Bhan, Sr. Advocate with
Mr. Shantanu Bansal, Advocate
for the respondent

JAGMOHAN BANSAL, J. (ORAL)

1. Learned counsel for the appellant submits that in view of Board Circulars dated 15.03.2024 and 06.08.2024 issued by Central Board of Direct Taxes, appeal may be dismissed as withdrawn.
2. Dismissed as withdrawn without commenting on merits.
3. Pending application(s), if any, stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(AMARINDER SINGH GREWAL)
JUDGE

January 14, 2026
Deepak DPA

Whether Speaking/reasoned
Whether Reportable

Yes/No
Yes/No