



IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

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202-3

ITA-646-2008  
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

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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of Board Circulars dated 15.03.2024 and 06.08.2024 issued by Central Board of Direct Taxes, appeal may be dismissed as withdrawn.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 Dismissed as withdrawn without commenting on merits.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 | Yes/No |
| Whether Reportable        | Yes/No |