IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

ITA-401-2019
Date of Decision : 13.02.2026

PR. COMMISSIONER OF INCOME TAX-1, JALANDHAR

…. APPELLANT

V/S

M/S SHIVAM ENTERPRISES …. RESPONDENT

CORAM : HON'BLE MRS. JUSTICE LISA GILL
HON'BLE MR. JUSTICE RAMESH CHANDER DIMRI

Present : Mr.Ranvijay Singh, Advocate
Mr. Vidul Kapoor, Advocate
Ms. Nitika Garg, Advocate (through VC)
for the appellant.
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LISA GILL, J. (Oral)

1. Present appeal has been filed under Section 260A of the Income Tax Act, 1961, against order dated 21.02.2019 passed by learned Income Tax Appellate Tribunal, Amritsar Bench Amritsar, in ITA No. 194(ASR)/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 Appeal is, accordingly, dismissed as withdrawn.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

(RAMESH CHANDER DIMRI)
JUDGE

13.02.2026
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Whether speaking/reasoned : Yes/No
Whether Reportable : Yes/No