IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 265 of 2018 (O&M)
Date of Decision: 14.01.2026

PR. Commissioner of Income Tax (Exemptions), Chandigarh

..... Appellant

Versus

M/s Improvement Trust Sangrur, Sunam Road, Sangrur (PAN AAAT16009F).

..... Respondent

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

Present: Mr. Varun Issar, Sr. Standing Counsel
for the appellant.

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LISA GILL, J.

1. Present appeal has been filed under Section 260A of the Income Tax Act, challenging order dated 28.09.2017 passed by learned Income Tax Appellate Tribunal, Chandigarh Bench, in ITA No. 296/CHD/2016.

2. Learned counsel for appellant on instructions 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. However, question of law as arising in appeal be kept open for adjudication in appropriate proceedings.

3. Appeal is accordingly dismissed as withdrawn with question of law being kept open for adjudication in appropriate proceedings.

Pending application(s), if any, also stand(s) disposed of accordingly.

(LISA GILL)
JUDGE

(RAMESH CHANDER DIMRI)
JUDGE

14.01.2026
s.khan
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Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No