

2026.PHHC.003686-DB



IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

ITA No. 372 of 2018 (O&M)

Date of Decision: 14.01.2026

**PR. Commissioner of Income Tax (Exemptions), Chandigarh**

..... Appellant

**Versus**

**M/s Amritsar International**

..... 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.

Mr. Pankaj Jain, Sr. Advocate (through video conferencing)  
with Mr. Divya Suri, Advocate  
Mr. Sachin Bhardwaj, Advocate  
for the respondent.

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**LISA GILL, J.**

1. Present appeal has been filed under Section 260A of the Income Tax Act, challenging order dated 08.12.2017 passed by learned Income Tax Appellate Tribunal, Chandigarh Bench, in ITA No. 310/Chd/2017.
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 Appeal is accordingly dismissed as withdrawn with question of law being kept open for adjudication in appropriate proceedings.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

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