



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.211

ITA-177-2019 (O&M)

Date of decision: 09.07.2026

The Pr. Commissioner of Income Tax, Patiala

....Appellant

Versus

M/s Vishwa Calibre Builders Pvt. Ltd.

....Respondent

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE RUPINDERJIT CHAHAL**

Present: Mr. Saurabh Kapoor, Sr. Standing counsel with
Ms. Muskaan Gupta, Advocate
for the appellant.

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DEEPAK SIBAL, J. (Oral)

1. On account of low tax effect, learned counsel for the appellant-

Revenue seeks to withdraw this appeal.

2. Dismissed as withdrawn.

**(DEEPAK SIBAL)
JUDGE**

**(RUPINDERJIT CHAHAL)
JUDGE**

July 09, 2026

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*Whether speaking/reasoned
Whether reportable*

*Yes/No
Yes/No*