

**NAFR**

**HIGH COURT OF CHHATTISGARH, BILASPUR**

**Tax Case No.23 of 2015**

Income Tax Officer – 1(3), Aayakar Bhawan, Civil Lines, Raipur,  
Chhattisgarh

**---Appellant**

**versus**

M/s Hari Om Casting Udyog, Village Dhaneli, P.O. Girodh, District  
Raipur, Chhattisgarh

**---- Respondent**

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For Appellant : Ms. Naushina Ali, Advocate

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**Hon'ble Shri Navin Sinha, Chief Justice**  
**Hon'ble Shri Justice P. Sam Koshy**

**Order on Board**

**Per Navin Sinha, Chief Justice**

**10/2/2016**

1. Learned Counsel for the Appellant submits that in view of the Circular dated 10.12.2015 of the Central Board of Direct Taxes given retrospective effect with regard to appeals below value of Rupees Twenty Lakhs, leave may be granted to withdraw the present appeal as it is below the aforesaid value.
2. The appeal is dismissed as withdrawn for the aforesaid reason.

Sd/-

**(Navin Sinha)**  
**CHIEF JUSTICE**

Sd/-

**(P. Sam Koshy)**  
**JUDGE**