

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Wealth Tax Case No. 47 of 1988 (O&M)
Date of decision: 21.3.2016

The Commissioner of Wealth-tax Haryana, Rohtak

.. Petitioner

v.

Smt. Kamal Saroj, Mahajan House, Panipat

.. Respondent

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

Present: Mr. Yogesh Putney, Advocate for the petitioner.

...

Rajesh Bindal J.

Learned counsel for the petitioner-revenue submitted that in view of circular No. 21/2015 dated 10.12.2015 read with circular No. 279/Misc./ M- 142/2007-ITJ (Part) dated 8.3.2016, issued by Central Board of Direct Taxes, he does not wish to press the present petition, as the amount on which wealth-tax is sought to be levied is merely ₹ 16,178/- and the tax effect would be meager. However, he prays that liberty be granted to the revenue to file an application for revival of the petition in case something survives therein.

Dismissed as not pressed with liberty as prayed for. It is, however, clarified that withdrawal of the petition by the revenue shall not be taken to be affirmation of order of the Tribunal on merits. Further, the legal

issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

21.3.2016
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