IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ICIN-ITC-114-1992
Date of decision:- 17.11.2016

The Commissioner of Income Tax, Jalandhar
...Appellant

Versus

Sh. Bhupinder Singh, Preet Palace, Jalandhar
...Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE A.B. CHAUDHARI

Present:- Mr. Vivek Sethi, Advocate,
for the appellant.

* * * *

S.J. VAZIFDAR, C.J. (ORAL)

Learned counsel for the applicant-revenue states that since the tax effect involved is less than ₹ 20 lacs, he has instructions to withdraw the present appeal in view of the circular No. 21/2015 dated 10.12.2015 issued by the C.B.D.T., New Delhi. However, he prayed that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therein.

2. Dismissed as withdrawn with liberty as prayed for. It is, however, clarified that withdrawal of the appeal 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.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(A.B. CHAUDHARI)
JUDGE

17.11.2016
Amodh

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