

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITR No. 86 of 1997 (O&M)

Date of decision: 11.02.2016

Commissioner of Income Tax, Patiala

...Petitioner

Vs.

Shri Amrinder Singh, Patiala

...Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG**

Present : Mr. Z. S. Klar, Advocate
for the petitioner.

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the petitioner-revenue states that since the tax effect involved is ₹ 82,500/- he has instructions to withdraw the present reference in view of the circular No. 21/2015, dated 10.12.2015 issued by the C.B.D.T., New Delhi. Accordingly, a prayer was made that the reference be returned unanswered. However, it was submitted that liberty be granted to the revenue to file an application for revival of the reference in case something survives therein.

2. Dismissed as withdrawn with liberty as prayed for.
3. Consequently, reference is returned unanswered. However, this shall not mean any expression of opinion on the merits of the controversy involved herein. At the same time, the question of law has been left open to be adjudicated in an appropriate case as and when occasion arises.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAJ RAHUL GARG)
JUDGE**

11.02.2016

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