

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

ITA No. 22 of 1999 (O&M)

Date of Decision:-04.02.2016

Assistant Commissioner of Income-Tax, Patiala.

.....Appellant

Versus

Shri Baldev Krishan Kapoor

.....Respondent

**CORAM :- HON'BLE MR. JUSTICE SATISH KUMAR MITTAL.
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU.**

Present:- Mr. Zora Singh Klar, Advocate
Senior Standing Counsel
for the appellant.

Mr. Sunil Garg, Advocate
for the respondent.

SATISH KUMAR MITTAL, J.(Oral)

Learned counsel for the appellant, on instructions from the Department, states that in view of Circular No.21/2015 issued by the Government of India Vide letter dated 10.12.2015, the appellant department does not want to pursue this appeal.

Dismissed as not pressed.

**(SATISH KUMAR MITTAL)
JUDGE**

04.02.2016
reema

**(HARINDER SINGH SIDHU)
JUDGE**