

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

ITR-106-1999

Decided on : 04.07.2016

The Commissioner of Income Tax
(Central) Ludhiana

..... Appellant

VERSUS

M/s Om Parkash Sudershan Kumari, Ludhiana

..... Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR,
 ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE DEEPAK SIBAL

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

Mr.Alok Mittal, Advocate, for the respondent.

S.J. VAZIFDAR, A.C.J. (Oral)

Learned counsel appearing on behalf of the appellant-
Department seeks leave to withdraw the reference on the ground that the tax
effect is less than the amount of Rs.20 lacs and in view of Circular No.
21/2015, dated 10.12.2015.

The reference is accordingly disposed of.

Needless to add that this order would not affect the rights and
the contentions of the parties on the questions of law or of fact in other
appropriate proceedings.

**[S.J. VAZIFDAR]
ACTING CHIEF JUSTICE**

04.07.2016

**[DEEPAK SIBAL]
JUDGE**