

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-214-2001

Decided on : 11.07.2016

Commissioner of Income Tax
(Central) Ludhiana

..... Appellant

VERSUS

Smt. Kusum Maheshwari

..... Respondent

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

HON'BLE MR. JUSTICE DEEPAK SIBAL

Present: Mr.Rajesh Katoch, Advocate, for the appellant.

Mr.Pankaj Jain, Senior Advocate, with
Mr.Divya Suri, 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 appeal 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 appeal 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

11.07.2016

[DEEPAK SIBAL]
JUDGE