

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.307

ITA No.131 of 2004

Date of decision: 14.07.2016

The Commissioner of Income-Tax-II, Chandigarh Appellant

versus

M/s Swaraj Engines Ltd., SAS Nagar, Mohali Respondent

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

Present:- Mrs. Urvashi Dhugga, Advocate for the appellant.

Mr. Divya Suri, Advocate, for the respondent.

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S.J. VAZIFDAR, ACTING CHIEF JUSTICE (ORAL)

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 13,35,093/-, she 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, she 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 Dismissed as withdrawn with liberty as prayed for.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)
ACTING CHIEF JUSTICE

(DEEPAK SIBAL)
JUDGE

July 14, 2016

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