

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

ITA No.56 of 2004 (O&M)
Date of Decision: 02.05.2016

Commissioner of Income Tax (Central), Ludhiana ... Appellant

VS.

M/s Majestic Auto Ltd.

... Respondent

CORAM: HON'BLE MR.JUSTICE SURYA KANT
HON'BLE MR.JUSTICE A.B. CHAUDHARI

Present: Mr. Rajesh Katoch, Advocate
Mr. Vivek Sethi, Advocate for the appellant
None for the respondent

SURYA KANT, J. (Oral)

(1) This order shall dispose of ITA Nos.30 of 2001; 58, 214, 215 of 2003; 56, 58, 59 of 2004 as in all these cases the tax amount involved is stated to be less than ₹20. Learned counsel for the Income Tax states that he does not want to press these appeals in view of Circular dated 10.12.2015 issued by the CBDT New Delhi. However, he seeks liberty for revival of the appeal(s), if need be in changed circumstances.

(2) In this view of the matter, these appeals are dismissed as not pressed for leaving the question of law open to be adjudicated in some appropriate case and subject to the liberty aforementioned.

(Surya Kant)
Judge

02.05.2016
vishal shonkar

(A.B. Chaudhari)
Judge