IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No. 54 of 2007 (O&M)
Decided on : 28.01.2016

The Commissioner of Income Tax-II, Amritsar

. . . Appellant

Versus

Sh. Girish Ahuja,Prop.

. . . Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG

PRESENT: Mr. Denesh Goyal, Advocate
for the appellant.

Mr. Divya Suri, Advocate &
Mr. Madhur Sharma, Advocate
for the respondent.

****

AJAY KUMAR MITTAL, J. (Oral)

It was not disputed by the learned counsel for the parties that total tax and interest payable as determined by the Assistant Commissioner of Income Tax, Circle-IV, Amritsar, was ₹16,06,487/-. In such circumstances, it was not controverted by learned counsel for the appellant that the case is covered by the circular No.21 of 2015 dated 10.12.2015, issued by the C.B.D.T., New Delhi, as the tax effect is less than ₹20 lacs. Therefore, in view of the aforesaid circular, the present appeal may be dismissed as withdrawn. However, 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 Dismissed as withdrawn with liberty as prayed for.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.

(AJAY KUMAR MITTAL)
JUDGE

(RAJ RAHUL GARG)
JUDGE

January 28, 2016
smriti