

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

ITA No. 464 of 2006 (O&M)

DATE OF DECISION : 27.01.2016

Commissioner of Income Tax -III, Ludhiana

.... APPELLANT

Versus

M/s Nahar Spinning Mills Ltd., Ludhiana

.... RESPONDENT

CORAM :- HON'BLE MR. JUSTICE SATISH KUMAR MITTAL

HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

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

Mr. Sanjay Bansal, Senior Advocate, with
Mr. Parvesh K. Saini, Advocate,
for the respondent.

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SATISH KUMAR MITTAL, J. (Oral)

Learned counsel for the appellant, on instructions from the Department, states that in view of Circular No. 21/2015 issued by the Government of India vide letter dated 10.12.2015, the appellant department does want to pursue this appeal.

Dismissed as not pressed.

**(SATISH KUMAR MITTAL)
JUDGE**

January 27, 2016
ndj

**(HARINDER SINGH SIDHU)
JUDGE**