

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

**ITA No. 37 of 2005 (O&M)
Decided on : 22.04.2016.**

Commissioner of Income Tax, Hisar

... Appellant

Versus

Brij Mohan.

... Respondent

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

PRESENT: Mr. Yogesh Putney, Advocate
for the appellant.

Mr. Sachin Bhardwaj, Advocate
for the respondent.

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the revenue has produced calculation-sheet of the tax effect involved in the appeal. A copy of the calculation-sheet is taken on record. According to the calculation-sheet, the tax effect involved in the present case is ₹16,82,380/-. He further states that since the tax effect involved is ₹16,82,380/-, he 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, he 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 Dismissed as withdrawn with liberty as prayed for.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.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAJ RAHUL GARG)
JUDGE**

April 22, 2016

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