IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 122 of 2008 (O&M)

Date of Decision: 29.03.2016

Commissioner of Income Tax, Chandigarh-II

.......Appellant

Versus

Sh. Sandeep Poddar Prop.

......Respondent

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

Present: Ms. Urvashi Dhugga, Advocate
for the appellant.

RAJESH BINDAL,J.

This appeal has been filed under Section 260 A of the Income Tax Act, 1961 (for short 'the Act'), against the order dated 5.7.2007 passed by the Income Tax Appellate Tribunal, Chandigarh Bench (B), in ITA No.236/Chandi/2007, for the assessment year 2003-04, raising the following substantial questions of law:

> (i) Whether on the facts and circumstances of the case and in law, the Hon'ble ITAT is justified in holding that the assessee was carrying its business of assembly of computer and publication of books at Parwanoo in the absence of any reliable and cogent evidence by ignoring the material and evidence on record?
>
> (ii)Whether on the facts and circumstances of the

case, the Hon'ble ITAT is justified in arriving at the conclusion that the assessee was carrying on business at Shed No.90, Sec.1 Parwanoo on the basis of certificates from different authorities and all the certificates contain different addresses of the assessee and NONE of the certificates carry the address of Shed No.90, Sec.1, Parwanoo?

(iii) Whether on the facts and circumstances of the case, the Hon'ble ITAT is justified in allowing deduction u/s 80-I/80-IB in holding that publication of books is a manufacturing activity even though the assessee is not a publisher and is getting it printed from the places where no deduction u/s 80-I/80-IB is available?

Learned counsel for the appellant-revenue submitted that in view of circular No.21/2015 dated 10.12.2015 read with circular No.279/Misc/M-142/2007-ITJ (Part) dated 8.3.2016, issued by Central Board of Direct Taxes, she does not wish to press the present appeal, as the tax effect involved is less than ₹ 20 lacs. However, she prays that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therein.

Dismissed as not pressed with liberty as prayed for. It is however, clarified that withdrawal of the appeal by the revenue shall not be taken as affirmation of order of the Tribunal on merits. The legal issue as claimed by the revenue is left open to be adjudicated in an appropriate case.

(RAJESH BINDAL)
JUDGE

(HARINDER SINGH SIDHU)
JUDGE

29.03.2016
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