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

**ITA No. 671 of 2008 (O&M)**
**Decided on : 25.01.2016**

The Commissioner of Income Tax-III, Ludhiana
. . . Appellant

Versus

Dr. R.L. Narang
. . . Respondent

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

PRESENT: Mr. Rajesh Katoch, Advocate
for the appellant-revenue.

Mr. S.K. Mukhi, Advocate
for the respondent-assessee.

****

**AJAY KUMAR MITTAL, J. (Oral)**

The total addition as depicted in the Assessment Order is to the tune of ₹ 32,05,000/- and therefore, the tax would be less than ₹ 20.00 lacs that is the limit fixed by the C.B.D.T., New Delhi vide Circular No.21/2015, dated 10.12.2015. Learned counsel for the appellant-revenue submitted that in view thereof, the present case is covered and may be dismissed as withdrawn as per the aforesaid circular. 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 Dismissed as withdrawn with liberty as prayed for.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 25, 2016**
*J.Ram*