

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 893 of 2008 (O&M)

Date of decision: 05.04.2016

The Commissioner of Income Tax, Karnal

Appellant.

Vs.

The Shahbad Cooperative Sugar Mills Ltd.

Respondent.

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL

HON'BLE MRS. JUSTICE RAJ RAHUL GARG

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

AJAY KUMAR MITTAL,J(ORAL)

A communication dated 09.03.2016 produced by the learned counsel for the appellant in Court today is taken on record.

2. Learned counsel for the appellant-revenue states that the tax effect involved in the present case is ₹6,89,242/-, 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.

3. Dismissed as withdrawn with liberty as prayed for.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

05.04.2016

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