IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 900 of 2008 (O&M)
Decided on : 29.02.2016

Commissioner of Income Tax, Chandigarh-II

. . . Appellant

Versus

M/s Mount Inn Resorts Pvt. Ltd.

. . . Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE HARI PAL VERMA

PRESENT: Ms. Urvashi Dhugga, Advocate
for the appellant-revenue.

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AJAY KUMAR MITTAL, J. (Oral)

CM No. 25543-CII of 2008

The appellant is permitted to make good the deficiency in Court fee.

CM stands disposed of.

ITA No. 900 of 2008

Learned counsel for the appellant-revenue states that as per the order of assessment dated 11.02.2005 (Annexure A-1), the tax effect is ₹16,10,000/-, which is below the monetary limit prescribed in the circular No.21/2015, dated 10.12.2015 issued by the C.B.D.T., New Delhi. She submitted that in view of the aforesaid circular, she has instructions to withdraw the present appeal. However, she 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 Dismissed as withdrawn with liberty as prayed for.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

(HARI PAL VERMA)
JUDGE

February 29, 2016

J.Ram