

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

**ITA No. 438 of 2009 (O&M)
Decided on : 18.02.2016**

The Commissioner of Income Tax, Patiala

... Appellant

Versus

M/s Jai Mata Foods Ltd.

... Respondent

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

PRESENT: Mr. Z.S. Klar, Advocate
for the appellant-revenue.

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the revenue submitted that the disputed addition is to the extent of ₹15,00,000/-. It was urged that in such circumstances keeping in view the rate of taxation, the tax effect would be less than ₹ 20 lacs, the monetary limit prescribed by the C.B.D.T, New Delhi, vide circular No. 21/2015, dated 10.12.2015, therefore, he has instructions to withdraw the present appeal. 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 Dismissed as withdrawn with liberty as prayed for.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**

February 18, 2016

J.Ram