

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDI GARH

I TA- 382- 2010 ( C&M)  
Date of deci si on: - 21. 09. 2016

The Commi ssi oner of Income Tax, Pat i al a  
... Appel l ant  
Ver sus

Mahar aj a Anar i nder Si ngh  
... Respondent

CO RAM HON BLE MR. JUSTI CE S. J. VAZI FDAR, CHI EF JUSTI CE  
HON BLE MR. JUSTI CE DEEPAK SI BAL

Pr esent :- Mr. Zor a Si ngh Kl ar, Advocat e,  
for the appell ant.  
  
Mr. Akshay Bhan, Seni or Advocat e,  
with Mr. Al ok Mital, Advocat e,  
and Mr. Anandeep Si ngh Tal war, Advocat e,  
for the respondent.  
\* \* \* \*

S. J. VAZI FDAR, C. J. ( ORAL)

Learned counsel for the appell ant-revenue states that since the tax effect involved is ₹ 20,906/- (approx.), he has instructions to withdraw the present appeal in view of the circular Nb. 21/2015 dated 10.12.2015 issued by the C.B.D.T., New Del hi. However, he prayed that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therei n.

2. Di smi ssed as withdrawn with liberty as prayed for.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.

( S. J. VAZI FDAR)  
CHI EF JUSTI CE

( DEEPAK SI BAL)  
JUDGE

21. 09. 2016  
Amodh

|                           |         |
|---------------------------|---------|
| Whether speaking/reasoned | Yes/ No |
| Whether reportable        | Yes/ No |