

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CM-21656-CII-2016 in/and
ITA-425-2010
Date of decision:- 24.10.2016

The Commissioner of Income Tax, Bathinda
...Applicant-Appellant
Versus
Rikhi Ram
...Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE DARSHAN SINGH

Present:- Mr. C.S. Singh, Advocate,
for the applicant-appellant.

Mr. Alok Mittal, Advocate,
for the respondent.

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S.J. VAZIFDAR, C.J. (ORAL)

Learned counsel for the appellant-revenue states that since the tax effect involved is below ₹ 20 lacs, 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.

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 Dismissed as withdrawn with liberty as prayed for.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.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(DARSHAN SINGH)
JUDGE

24.10.2016
Amodh

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No