

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA No.540 of 2010 (O&M)
Date of decision: February 10, 2016

The Commissioner of Income Tax, Faridabad ...Appellant

Versus

Anju Tayal ...Respondent

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

Present : Mr. Tejinder K. Joshi, Advocate
for the appellant.

Mr. Sanjay Bansal, Sr. Advocate with
Mr. Parvesh Saini, Advocate
for the respondent.

AJAY KUMAR MITTAL, J. (Oral)

CM No.26869-CII-2015

This is an application filed under Section 260A(7) of the Income Tax Act, 1961 read with Section 151 of the Code of Civil Procedure, 1908 praying that the appeal be dismissed in view of circular No.21 dated 10.12.2015 issued by the Central Board of Direct Taxes, New Delhi. Copy of which has been annexed as Annexure R-1. The tax effect involved is ₹ 16,27,559/- which is less than the monetary limit prescribed thereunder. Notice of this application was issued to counsel for the appellant. Learned counsel for the appellant does not dispute that the tax effect is less than ₹ 20 lacs and prays for withdrawal of the appeal. Accordingly, CM stands disposed of.

Main case

With the consent of learned counsel for the parties, the main appeal is taken up for hearing today.

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 16,27,559/- 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.

Dismissed as withdrawn with liberty as prayed for.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 10, 2016
Dinesh Bansal