

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDI GARH

I TA- 78- 2010 (C&M)
Date of decision: - 11.08.2016

Commissioner of Income Tax- 1, Chandigarh.
... Appellant
Versus

Ranbir Singh and another (LRs of Avtar Singh)
... Respondents
CORAM HONBLE MR. JUSTICE S. J. VAZIDAR, CHIEF JUSTICE
HONBLE MR. JUSTICE DEEPAK SIBAL

Present :- Ms. Urvasi Dhugga, Advocate,
for the appellant.

Mr. Pankaj Jain, Senior Advocate,
with Mr. Sachin Bhardwaj, Advocate,
Mr. Divya Suri, Advocate,
and Mr. Gaurav Mittal, Advocate,
for the respondents.
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S. J. VAZIDAR, C. J. (ORAL)

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 17,20,687/- (approx.), she 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 Delhi. 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 Dismissed as withdrawn with liberty as prayed for.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.

(S. J. VAZIDAR)
CHIEF JUSTICE

(DEEPAK SIBAL)
JUDGE

11.08.2016
Amodh

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