IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No. 783 of 2010 (O&M)
Decided on : 27.02.2016

Commissioner of Income Tax (Central), Ludhiana

. . . Appellant

Versus

Ajay Singh Chautala

. . . Respondent

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

PRESENT: Mr. Rajesh Sethi, Sr. Panel Counsel with
Mr. Pridhi Jaswinder Sandhu, Advocate
for the appellant-revenue.

Mr. B.M. Monga, Advocate for
Mr. Rohit Kaura, Advocate for the respondent-assessee.

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AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the appellant-revenue submitted that though as per the appeal, the tax effect has been stated to be ₹ 19,34,428/-, whereas, as per communication dated 25th February, 2016, received from the Income Tax Department, wherein, the tax effect has been calculated at ₹ 16,07,534/-. Be that as it may, the amount being less than ₹ 20 lacs, it was not disputed that the same is governed by the circular No.21/2015, dated 10.12.2015, issued by the C.B.D.T., New Delhi. Therefore, learned counsel for the appellant-revenue states that keeping in view the aforesaid circular, 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 Dismissed as withdrawn with liberty as prayed for.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 27, 2016

J.Ram