In the High Court of Punjab and Haryana at Chandigarh

ITA No. 89 of 2010 (O&M)
Date of decision: 30.03.2016

Commissioner of Income Tax, Jalandhar-I, Jalandhar **Appellant.**

Vs.

Sh. Hitesh Gandhi **Respondent.**

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

Present: Mr. Vivek Sethi, Advocate
for the appellant.

AJAY KUMAR MITTAL,J(ORAL)

A communication dated 29.02.2016 produced by the learned counsel for the appellant in Court today is taken on record.

2. Learned counsel for the appellant-revenue states that the tax effect of an amount of ₹ 11,22,146 (tax excluding interest) is involved in the present case which is less than ₹ 20 lacs. Therefore, keeping in view the circular No. 21/2015, dated 10.12.2015 issued by the C.B.D.T., New Delhi, the present appeal may be dismissed as withdrawn. However, liberty may be granted to the revenue to file an application for revival of the appeal in case something survives therein.

3. Dismissed as withdrawn with liberty as prayed for.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

30.03.2016
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