

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No.114 of 2011

Date of Decision:-25.2.2016.

Commissioner of Income-tax, Panchkula

.....Appellant

Versus

Dr. Mrs. Sonia Oberoi

.....Respondent

**CORAM: HON'BLE MR. JUSTICE SURYA KANT
HON'BLE MR. JUSTICE P.B. BAJANTHRI**

- 1. Whether Reporters of local papers may be allowed to see the judgment?**
- 2. To be referred to the Reporters or not?**
- 3. Whether the judgment should be reported in the Digest?**

Present: Mr. Yogesh Putney, Advocate for the appellant.

Mr. Akshay Bhan, Senior Advocate with
Mr. Alok Mittal, Advocate for the respondent.

SURYA KANT, J. (ORAL)

Learned counsel for the appellant - revenue states that since the tax involved in the instant case is ₹ 3,16,710/-, he does not want to press the appeal in view of the circular dated 10.12.2015 issued by the C.B.D.T., New Delhi. However, he prays that liberty may be granted to the revenue authorities to seek revival of the appeal, if need be.

In this view of the matter, the instant appeal is dismissed as not pressed for leaving the question of law open to be adjudicated in some appropriate case.

**(SURYA KANT)
JUDGE**

**(P.B. BAJANTHRI)
JUDGE**

February 25, 2016.

sandeep sethi