IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No. 223 of 2011 (O&M)
Decided on : 25.01.2016

Commissioner of Income Tax-II, Chandigarh

. . . Appellant

Versus

M/s Assam Tea House

. . . Respondent

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

PRESENT: Ms. Urvashi Dhugga, Advocate
for the appellant-revenue.

Ms. Radhika Suri, Sr. Advocate with
Ms. Rinku Dahiya, Advocate
for the respondent-assessee

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AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 13,46,000/-, she 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, 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 Dismissed as withdrawn with liberty as prayed for.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.

(AJAY KUMAR MITTAL)
JUDGE

(RAJ RAHUL GARG)
JUDGE

January 25, 2016

J.Ram