IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Sr. No. 330 (14) ITA-234-2011 (O&M)

Decided on : 27.10.2016

Commissioner of Income Tax-II, Ludhiana ..... Appellant

VERSUS

Sh. Shiv Parshad Aggarwal ..... Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE DEEPAK SIBAL

Present: Mr.Zora Singh Klar, Advocate, for the appellant.

Mr.Alok Mittal, Advocate, for the respondent.

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S.J.VAZIFDAR, CHIEF JUSTICE (ORAL)

Learned counsel for the appellant-revenue states that since the tax effect involved is Rs.10.39 lacs (approx.), he 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, 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 Dismissed as withdrawn with liberty as prayed for.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.

[S.J. VAZIFDAR]
CHIEF JUSTICE

27.10. 2016

shamsher

[DEEPAK SIBAL]
JUDGE

Whether reasoned/speaking : Yes / No

Whether reportable : Yes / No

Shamsher Singh
2016.10.27 15:51
I attest to the accuracy and
authenticity of this document
Chandigarh