IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No.331 of 2013 (O & M)
Date of Decision:-29.02.2016

Commissioner of Income Tax-II, Chandigarh

...Appellant

Versus

M/s Assam Tea House

...Respondent

CORAM:-HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE HARI PAL VERMA

1. Whether reporters of local newspapers may be allowed to see judgment?
2. To be referred to reporters or not?
3. Whether the judgment should be reported in the Digest?

Present:- Mr. Urvashi Dhugga, Advocate
for the appellant.

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

AJAY KUMAR MITTAL J.(Oral)

Learned counsel for the appellant has filed a communication dated 8.2.2016 received from the office of the appellant. Same is taken on record. Copy of the same has been supplied to the counsel opposite.

2. Learned counsel for the appellant states that since the tax effect involved is ₹14,74,771/-, 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.

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 Dismissed as withdrawn with liberty as prayed for.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

February 29, 2016
Vijay Asija

(*HARI PAL VERMA*)
JUDGE