

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 262 of 2014 (O&M)

Date of decision: 04.04.2016

Commissioner of Income Tax, Panchkula

Appellant.

Vs.

M/s Surya Telecom Pvt. Ltd. Panchkula

Respondent.

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

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

Mr. Vikramjit Singh, Advocate
for the respondent.

AJAY KUMAR MITTAL,J(ORAL)

A communication dated 22.03.2016 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 involved in the present case is ₹15,74,423/-, 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.

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 Dismissed as withdrawn with liberty as prayed for.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**

04.04.2016
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