

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**ITA No. 347 of 2014
Decided on : 30.03.2016**

The Commissioner of Income Tax-III, Ludhiana

. . . Appellant

Versus

The Ludhiana Central Co-operative Bank Ltd.

. . . Respondent

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

PRESENT: Mr. Rajesh Katoch, Advocate
for the appellant-revenue.

Mr. Saurabh Goel, Advocate
for the respondent-assessee.

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the appellant-revenue states that the challenge in the present appeal is to the order dated 25th February, 2014, passed by the Income Tax Appellate Tribunal, Chandigarh Bench 'A', Chandigarh (for brevity 'the Tribunal') in ITA No. 526/CHD/2013, relating to the Assessment Year 2009-10.

2. Mr. Rajesh Katoch, learned counsel for the revenue states that since the order dated 25th February, 2014 has been recalled and the appeal bearing ITA No. 427 of 2015 filed by the respondent-assessee challenging the same has also been withdrawn vide separate order of even date and the appeal is to be heard by the Tribunal on merits afresh, therefore, the present appeal has been rendered infructuous and may be disposed of as such.

3. Ordered accordingly.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAJ RAHUL GARG)
JUDGE**

March 30, 2016

J.Ram