IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CM No. 2687-CII-2016 in/and
ITA No. 363 of 2015 (O&M)
Decided on : 18.03.2016

Pr. Commissioner of Income Tax (Central), Gurgaon . . Appellant

Versus

Shri H.S.Chadha . . . Respondent

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

PRESENT: Mr. Rajesh Sethi, Sr. Standing counsel with
Ms. Pridhi Jaswinder Sandhu, Advocate
for the appellant.
Mr. B.M.Monga, Advocate
for the applicant-respondent.

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AJAY KUMAR MITTAL, J. (Oral)

Notice of this application.

2. At the asking of the Court, Mr. Rajesh Sethi, Advocate, accepts notice on behalf of the non-applicant/appellant.

3. At the joint request of learned counsel for the parties the main case is taken up for today.

4. Learned counsel for the appellant-revenue states that since the tax effect involved in the present case is ₹12,50,000/-, 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.

5. Dismissed as withdrawn with liberty as prayed for.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

March 18, 2016
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