IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.208

ITA No.215 of 2016 (O&M)
Date of decision: 08.11.2016

Pr. Commissioner of Income Tax-2, Ludhiana ....Appellant

versus

Rupinder Singh Gill ....Respondent

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

Present:- Mr. Z.S. Klar, Advocate, for the appellant.

Mr. B.M. Monga, Advocate and
Mr. Rohit Kaura, 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 ₹ 19,07,992/-, 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 Dismissed as withdrawn with liberty as prayed for.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

(DEEPAK SIBAL)
JUDGE

November 08, 2016
Jyoti 1

(i)	Whether speaking/reasoned	Yes/No
(ii)	Whether reportable	Yes/No

Jyoti Sharma
2016.11.08 17:01
I attest to the accuracy and
integrity of this document