

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

ITA No. 46 of 2016 (O&M)

Date of Decision: March 10 , 2016.

Principal Commissioner of Income Tax, Faridabad APPELLANT (s)

Versus

M/s Achiever Builders Pvt. Ltd. RESPONDENT (s)

**CORAM:- HON'BLE MR.JUSTICE MAHESH GROVER
HON'BLE MRS.JUSTICE LISA GILL**

Present: Ms. Urvashi Dhugga, Advocate for
Mr. Tajender K.Joshi, Advocate
for the appellant.

MAHESH GROVER, J.

Learned counsel for the appellant-revenue states that the tax effect involved in the present case is ₹11,14,535/-, 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.

Dismissed as withdrawn with liberty as prayed for.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.

**(MAHESH GROVER)
JUDGE**

**(LISA GILL)
JUDGE**

March 10 , 2016.
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