IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

376 **Income Tax Appeal No.593 of 2007**
Date of decision: January 23, 2017

Commissioner of Income Tax, Ludhiana-II ....Appellant

versus

Deepinder Singh Ranger ...Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN

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

Ms. Radhika Suri, Sr. Advocate with
Ms. Rinku Dahiya, Advocate
for the respondent.

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AJAY KUMAR MITTAL, J. (Oral)

The appellant-Revenue has approached this Court under Section 260A of the Income Tax Act, 1961 (in short, "the Act") against the order dated 07.07.2005 passed by the Income Tax Appellate Tribunal, Chandigarh Bench 'B', Chandigarh (in short, 'the Tribunal') in ITA No.805/Chandi/2002 for the assessment year 1993-94.

2. Learned counsel for the appellant-Revenue states that since the tax effect involved is ₹ 14,66,678/-, he has instructions to withdraw the present appeal in view of the Circular No.21/2015, dated 10.12.2015 issued by the Central Board of Direct Taxes, 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 Dismissed as withdrawn with liberty as prayed for.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

(RAMENDRA JAIN)
JUDGE

January 23, 2017
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Whether speaking/reasoned? Yes/No

Whether reportable? Yes/No