IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No.467 of 2006
Date of decision: 18.01.2017

Commissioner of Income Tax-III, Ludhiana

....Appellant

Versus

Sh. Avinash Gupta

....Respondent

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

Present: - Mr. Rajesh Katoch, Advocate, for the appellant.
Mr. Rajiv Sharma, Advocate, for the respondent.

AJAY KUMAR MITTAL, J. (ORAL)

Learned counsel for the appellant-revenue could not dispute that the tax effect involved is less than ₹ 20 lakh. In view of circular No.21/2015 dated 10.12.2015 issued by the C.B.D.T., New Delhi, learned counsel for the appellant prays that he may be allowed to withdraw this appeal with liberty 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 Dismissed as withdrawn with liberty as prayed for.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.

(AJAY KUMAR MITTAL)
JUDGE

(RAMENDRA JAIN)
JUDGE

January 18, 2017
R.S.

Whether speaking/reasoned Yes/No

Whether Reportable Yes/No