

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No.543 of 2006

Date of decision: 18.01.2017

Commissioner of Income Tax, Faridabad

....Appellant

Versus

Smt. Neelam Gupta

....Respondent

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

Present: - Mr. Tajender K. Joshi, Advocate, for the appellant.

AJAY KUMAR MITTAL, J. (ORAL)

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 2 lakh, he has instructions to withdraw the present appeal in view of 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 Dismissed as withdrawn with liberty as prayed for.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.

**(AJAY KUMAR MITTAL)
JUDGE**

**January 18, 2017
R.S.**

**(RAMENDRA JAIN)
JUDGE**

Whether speaking/reasoned

Yes/No

Whether Reportable

Yes/No