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IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-523-2008 (O&M)
Date of decision : 14.09.2017

Commissioner of Income Tax, Faridabad

... Appellant(s)

Versus

M/s Blue Precision Ltd.

... Respondent(s)

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE AMIT RAWAL

Present: Mr. Rajat Garg, Advocate for
Mr. Tajender K. Joshi, Sr. Standing Counsel
for the appellant.

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<u>AJAY KUMAR MITTAL, J. (ORAL)</u>

<u>CM-12828-CII-2017</u>

This is an application under Section 151 of the Code of Civil Procedure for permission to withdraw the ITA No.523 of 2008 in reference to Circular No.21/2015 dated 10.12.2015, issued by the Central Board of Direct Tax (in short 'CBDT').

2. It has been averred in the application that the CBDT has issued a Circular No.21/2015 dated 10.12.2015, directing to withdraw all the appeals pending before High Court, wherein, the tax effect is below ₹20 Lakhs. The tax effect in the present case is below ₹ 20 Lakhs and therefore, the same is covered under the aforesaid circular. It has further been pleaded in the application that a letter dated 02.05.2017 was also received in this

regard from the office Principal Commissioner of Income Tax, Faridabad. 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. After hearing the learned counsel for the applicant/appellant and perusing the averments made in the application, which is supported by an affidavit, the application is allowed and the appeal is ordered to be dismissed as withdrawn with liberty as prayed for.

CM stands disposed of accordingly.

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In view of the order of even date passed in CM No.12828-CII of 2017, the present appeal is dismissed as withdrawn with liberty as prayed for.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

(AMIT RAWAL)
JUDGE

14.09.2017
Yogesh Sharma

Whether speaking/reasoned **Yes/ No**

Whether Reportable **Yes/ No**