

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No.446 of 2010 (O&M)

Date of decision: 08.05.2017

Commissioner of Income Tax-II, Chandigarh

....Appellant

Versus

Sh. Sucha Singh Langah

....Respondent

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

Present: - Mrs. Urvashi Dhugga, Sr. Standing Counsel, for the appellant.

AJAY KUMAR MITTAL, J. (ORAL)

Affidavit in terms of order dated 19.04.2017 is filed in Court today stating therein that tax effect involved is ₹ 10,67,206/-. The same is taken on record. Learned counsel for the revenue submitted that she may be allowed 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.

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 Dismissed as withdrawn with liberty as prayed for.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**

**May 08, 2017
R.S.**

Whether speaking/reasoned
Whether Reportable

Yes/No
Yes/No