IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

209 **Income Tax Appeal No.305 of 2016**
Date of decision: April 05, 2017

Principal Commissioner of Income Tax, Faridabad ....Appellant

versus

Amit Gupta c/o M/s Heena Industries Pvt. Ltd. ....Respondent

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

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

Mr. Sachin Bhardwaj, 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 09.09.2015 (**Annexure A-IV**) passed by the Income Tax Appellate Tribunal, New Delhi (in short, 'the Tribunal') in ITA No.3292/DEL/2013 for the assessment year 2006-07.

2. On March 21, 2017, learned counsel for the respondent-assessee had raised a preliminary objection regarding the maintainability of the present appeal as the tax effect involved in the appeal was ₹ 12,64,428/- which is less than the minimum prescribed limit mentioned in Circular No.21/2015, dated 10.12.2015 issued by the Central Board of Direct Taxes, New Delhi. It was urged by learned counsel for the respondent-assessee that the appeal could not continue and the appellant-Revenue in terms of the aforesaid Circular should withdraw the present appeal. Accordingly, the case

was adjourned to 29.03.2017 but on that day, learned counsel for the appellant prayed for further time to comply with order dated 21.03.2017 and the case was listed for today.

3. Learned counsel for the appellant-Revenue has produced an affidavit of Smt. Anuradha Mookerjee, Principal Commissioner of Income Tax, Faridabad in Court today which has been filed acknowledging that the tax effect involved in this appeal is ₹ 12,64,428/- which is less than the minimum quantum limit prescribed in Circular No.21/2015 and a prayer for withdrawal of the present appeal has been made. The same is taken on record, subject to all just exceptions.

4. In view of the said affidavit, it was submitted by learned counsel for the appellant-Revenue that he may be allowed to withdraw the present appeal.

5. Dismissed as withdrawn.

6. Needless to clarify that no opinion on the question of law claimed by the Revenue-appellant has been expressed and it shall be open for the Revenue to agitate, if occasion so arises.

(AJAY KUMAR MITTAL)
JUDGE

(RAMENDRA JAIN)
JUDGE

April 05, 2017
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Whether speaking/reasoned? Yes/No

Whether reportable? Yes/No