

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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Income Tax Appeal No.416 of 2017
Date of decision: December 13, 2017

Pr. Commissioner of Income Tax (Central), Gurgaon
....Appellant

versus

M/s Heera Moti Spices Pvt. Ltd.Respondent

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

Present: Mr. Rajesh Sethi, Sr. Standing Counsel with
Mr. Arun Biriwal, Advocate,
Mr. Tushar Gera, Advocate and
Ms. Pridhi Jaswinder Sandhu, Advocate for the appellant.

AJAY KUMAR MITTAL, J. (Oral)

1. Learned Senior Standing Counsel for the appellant-Revenue states that since the tax effect involved is ₹ 1,83,965/-, he has instructions 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, 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 Dismissed as withdrawn with liberty as prayed for.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

(AMIT RAWAL)
JUDGE

December 13, 2017
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Whether speaking/reasoned?

Yes/No

Whether reportable?

Yes/No