**HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

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**ITA No.118 of 2000 (O&M)**
**Date of Decision: 03.10.2018**

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The Commissioner of Income Tax, Jalandhar ...Appellant

VS.

Sh. Satinder Pal Shoor ... Respondent

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**Coram : Hon'ble Mr.Justice Surya Kant**
**Hon'ble Mr.Justice Sudip Ahluwalia**

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Present: Mr. Vivek Sethi, Advocate for the appellant

Mr. Akshay Bhan, Sr.Advocate with
Mr. Alok Mittal, Advocate for the respondent

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## SURYA KANT J. (Oral)

(1) Learned counsel for Revenue states that the tax effect involved in this case is Rs. 6,70,801/- and in view of the recent Circular No.3/2018 dated 11.07.2018 issued by the Ministry of Finance, Department of Revenue, Central Board Direct Taxes, the tax effect being less than Rs. 50 lacs, he does not want to press this appeal on merits.

(2) In view of the CBDT Circular, the instant appeal is dismissed as not pressed. As prayed for by learned counsel for the appellant, liberty is granted to the Revenue to seek revival of the appeal, if need be, in the changed circumstances. The question of law is also kept open.

**(Surya Kant)**
**Judge**

**03.10.2018**
*vishal shonkar*

**(Sudip Ahluwalia)**
**Judge**

*1. Whether speaking/reasoned?* ***Yes/No***
*2. Whether reportable?* *Yes/**No***

V VISHAL
2018.10.06 12:52
I attest to the accuracy and
integrity of this document