IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA-183-2008 (O&M)
Date of decision: 25.07.2018

Commissioner of Income Tax, Rohtak ... Appellant

versus

M/s Adarsh Progressive School, Rohtak ... Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE AVNEESH JHINGAN

Present: Mr. Denesh Goyal, Advocate
for the appellant.

Mr. K.L.Goyal, Sr. Advocate with
Mr. Rohit Gupta, Advocate
for the respondent.

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Ajay Kumar Mittal, J.(Oral)

This appeal has been filed under Section 260-A of the Income Tax Act, 1961 against the consolidated order dated 31.05.2007 of the Income Tax Appellate Tribunal, Delhi Bench-I for the assessment year 1986-87.

2. Learned counsel for the assessee has submitted that as per assessment order, the income of the assessee was assessed at ₹ 8,23,530/-.

3. Learned counsel for the appellant-revenue could not controvert that the tax effect involved is less than the limit prescribed by the circular No.03/2018, dated 11th July, 2018, issued by the C.B.D.T., New Delhi. In view thereof request for withdrawal of the appeal was made. However, prayer was made 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 Dismissed as withdrawn with liberty as prayed for.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

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issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

(AJAY KUMAR MITTAL)
JUDGE

25.07.2018
sonia

(AVNEESH JHINGAN)
JUDGE

Whether speaking/non-speaking? Yes/No
Whether reportable? Yes/No

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