

IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH

ITA-738-2010 (O&M)  
Date of decision:- 28.11.2018

Commissioner of Income Tax (Central), Ludhiana  
...Appellant

Versus

Mukesh Mittal  
...Respondent

**CORAM: HON'BLE MR. JUSTICE KRISHNA MURARI, CHIEF JUSTICE**  
**HON'BLE MR. JUSTICE ARUN PALLI**

Present:- Ms. Urvashi Dhugga, Advocate,  
for the appellant.  
\* \* \* \*

**KRISHNA MURARI, C.J. (ORAL)**

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 29,19,750/-, she has instructions to withdraw the present appeal in view of Circular No. 03/2018, dated 11.07.2018 issued by the Central Board of Direct Taxes, New Delhi. However, she has 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 Dismissed as withdrawn with liberty as prayed for.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.

**(KRISHNA MURARI)**  
**CHIEF JUSTICE**

**(ARUN PALLI)**  
**JUDGE**

**28.11.2018**  
Amodh

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|---------------------------|--------|
| whether speaking/reasoned | Yes/No |
| whether reportable        | Yes/No |