

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

**ITA No. 192 of 2011 (O&M)  
Decided on : 25.07.2018**

Commissioner of Income Tax-III, Ludhiana

... Appellant(s)

Versus

Deepak Gupta

... Respondent(s)

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

**PRESENT:** Mr. Rajesh Katoch, Sr. Standing Counsel  
for the appellant(s).

Mr. Manpreet Singh Kanda, Advocate  
for the respondent(s).

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**AJAY KUMAR MITTAL, J. (Oral)**

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 30,46,771/-, he has instructions to withdraw the present appeal in view of the circular No.03/2018, dated 11<sup>th</sup> July, 2018, 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 Dismissed as withdrawn with liberty as prayed for.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**

**(AVNEESH JHINGAN)  
JUDGE**

**July 25, 2018**

*J.Ram*

*Whether speaking/reasoned: Yes/No*

*Whether Reportable: Yes/No*