

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

**ITA No. 37 of 2013 (O&M)
Decided on : 16.07.2018**

Commissioner of Income Tax (Central), Gurgaon

... Appellant(s)

Versus

M/s Amira Foods (India) Ltd.

... Respondent(s)

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

PRESENT: Mr. Rajesh Sethi, Sr. Standing Counsel with
Mr. Arun Biriwal, Advocate and
Ms. Pridhi Jaswinder Sandhu, Advocate
for the appellant(s).

Mr. Rishabh Kapoor, Advocate and
Mr. Saurabh Kapoor, Advocate
for the respondent(s).

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 24,70,738/-, he has instructions to withdraw the present appeal in view of the circular No.03/2018, dated 11th 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 Dismissed as withdrawn with liberty as prayed for.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 16, 2018

J.Ram

Whether speaking/reasoned: Yes/No

Whether Reportable: Yes/No