

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA-184-2015

Date of Decision: 5.9.2018

Principal Commissioner of Income Tax, Faridabad

...Appellant.

Versus

Shri Devesh Kumar

...Respondent.

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

PRESENT: Mr. Arun Sharma, Advocate for
Mr. Tajender K. Joshi, Sr. Standing Counsel for the appellant.

Mr. Amit Parsad, Advocate for the respondent.

AJAY KUMAR MITTAL, J.

1. Affidavit dated 4.9.2018 of respondent filed in Court today is taken on record. As per the affidavit, tax effect in this case is ₹ 33,32,900/- which is not controverted by the learned counsel for the revenue.
2. In view thereof, learned counsel for the appellant-revenue states that he has instructions to withdraw the present appeal in view of Circular No.03/2018, dated 11th July, 2018, issued by the Central Board of Direct Taxes, New Delhi. However, he has prayed that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therein.
3. Dismissed as withdrawn with liberty as prayed for.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**

September 5, 2018
gbs

**(AVNEESH JHINGAN)
JUDGE**

**Whether Speaking/Reasoned
Whether Reportable**

**Yes/No
Yes/No**