

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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ITA-308-2016 (O&M)
Decided on : 17.07.2018

Pr. Commissioner of Income Tax, Panchkula

. . . Appellant

Versus

Baldev Singh Mahindra

. . . Respondent

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

Present:- Mr.Yogesh Putney, Senior Standing Counsel
for the appellant-revenue.

Mr. B.M.Monga, Advocate and
Mr. Rohit Kaura, Advocate
for the respondent-assessee.

AJAY KUMAR MITTAL, J. (Oral)

CM-14431-CII-2017

Learned counsel for the assessee prays for withdrawal of the
miscellaneous application.

Dismissed as withdrawn.

ITA-308-2016

Learned counsel for the appellant-revenue states that since the
tax effect involved is ₹30,24,785/-, he has instructions to withdraw the
present appeal in view of the circular No.03/2018, dated 11.07.2018 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 Dismissed as withdrawn with liberty as prayed for.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

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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

17.07.2018
anju

Whether speaking/reasoned?	Yes/No
Whether reportable?	Yes/No