

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA-324-2016 (O&M)

Date of Decision: 31.10.2018

The Principal Commissioner of Income Tax-1, Chandigarh
...Appellant.

Versus

Shri Om Parkash Kukreja
...Respondent.

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL.**

PRESENT: Ms. Urvashi Dhugga, Sr. Standing Counsel for the appellant.

Mr. Manpreet Singh Kanda, Advocate for the respondent.

AJAY KUMAR MITTAL, J.

1. On the last date of hearing, learned counsel for the appellant had sought time to get instructions in regard to the tax effect involved.
2. Learned counsel for the appellant-revenue submitted that the tax effect involved in the appeal has been mentioned as ₹ 82,94,407/- whereas as per the instructions, the tax effect involved is ₹ 26,36,588/-.
3. In view of the above, she prays for withdrawal of 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, she has prayed that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therein.
4. Dismissed as withdrawn with liberty as prayed for.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**

October 31, 2018
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**(MANJARI NEHRU KAUL)
JUDGE**

**Whether Speaking/Reasoned
Whether Reportable**

**Yes/No
Yes/No**