IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA-207-2017 (O&M)

Date of Decision:17.05.2018

M/s Venus Apparels ... Appellant

Versus

Commissioner of Income Tax, Ludiana ... Respondent

CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL, ACTING CHIEF JUSTICE.

HON'BLE MR.JUSTICE TEJINDER SINGH DHINDSA.

Present:- Mr. Sunil K. Mukhi, Advocate for the appellant.

...

AJAY KUMAR MITTAL, ACJ.

1. The present appeal has been preferred under Section 260A of the Income Tax Act, 1961 (in short the 'Act') assailing the order dated 10.08.2016 (Annexure A-3) in terms of which commission of Rs.47,52,247/- paid to Foreign Agents @ 10% of the total sales booked by them has been disallowed under Section 40 (a) (ia) read with Section 195(1) of the Act.

2. After arguing for sometime, learned counsel for the appellant submitted that he may be allowed to withdraw the present appeal with liberty to approach the Tribunal by way of filing miscellaneous application under Section 254 (2) of the Act.

3. Dismissed as withdrawn with liberty to the appellant to take

recourse to the remedies as may be available to it in accordance with law.

(AJAY KUMAR MITTAL)
ACTING CHIEF JUSTICE

(TEJINDER SINGH DHINDSA)
JUDGE

17.05.2018
harjeet

i) Whether speaking/reasoned? Yes/No

ii) Whether reportable? Yes/No