IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA-388-2017

Date of Decision: 5.9.2018

Principal Commissioner of Income Tax (Central), Gurgaon
...Appellant.

Versus

Shri Amit Katyal
...Respondent.

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

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

None for the respondent.

AJAY KUMAR MITTAL, J.

1. Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 3,56,800/-, 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.

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 Dismissed as withdrawn with liberty as prayed for.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.

3. Learned counsel for the revenue submitted that 39 appeals, i.e.

ITA Nos. 128, 132, 133, 138 to 149, 152, 159 to 161, 331 to 334, 337, 364 to 368, 384 to 386, 391, 394, 441, 546, 557 of 2017, 36 and 38 of 2018 have been filed by the Department involving the identical issue for the different assessment years where the tax effect involved in each appeal is less than ₹ 50 lakhs, the monetary limit prescribed by Circular No. 03/2018 dated 11.7.2018. It was stated that though the aforesaid appeals are against the different composite orders passed by the Tribunal and at the time of filing of the appeal(s) in the High Court, the same were governed by Circular No. 21/2015 dated 10.12.2015 issued by the CBDT, whereas, now after issuance of Circular No. 03/2018, dated 11th July, 2018 by the CBDT, the aforesaid appeals would be governed by it now. It was further stated that the aforesaid 39 appeals are fixed for 15.10.2018 as a bunch matter and a prayer for preponing the hearing to some early date has been made.

4. At the oral request of learned counsel for the revenue, the date of hearing in all the aforesaid appeals is preponed from 15.10.2018 to 18.9.2018. Office to list the aforesaid appeals on 18.9.2018. Counsel for the assessee be informed about the date fixed.

5. A copy of this order be placed on the files of the aforesaid appeals.

(AJAY KUMAR MITTAL)
JUDGE

September 5, 2018 **(AVNEESH JHINGAN)**
gbs **JUDGE**

Whether Speaking/Reasoned Yes/No
Whether Reportable Yes/No