

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA-307-2018 (O&M)

Date of Decision: 22.10.2018

The Principal Commissioner of Income Tax-II, Amritsar

...Appellant.

Versus

Sh. Lakhwinder Singh

...Respondent.

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

**PRESENT:** Mr. Denesh Goyal, Sr. Standing Counsel for the appellant.

**AJAY KUMAR MITTAL, J.**

1. Delay of 21 days in refiling the appeal is condoned.
2. Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 4,77,800/-, he has instructions to withdraw the present appeal in view of Circular No.03/2018, dated 11<sup>th</sup> 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 Dismissed as withdrawn with liberty as prayed for.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**

**October 22, 2018**  
gbs

**(AVNEESH JHINGAN)  
JUDGE**

**Whether Speaking/Reasoned  
Whether Reportable**

**Yes/No  
Yes/No**