

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**ITA No. 38 of 2018
Decided on : 30.08.2018**

Pr. Commissioner of Income Tax (Central), Gurgaon

... Appellant(s)

Versus

Amit Katyal

... Respondent(s)

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

PRESENT: Mr. Rajesh Sethi, Sr. Standing Counsel with
Mr. Arun Biriwal, Advocate
for the appellant(s).

AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 14,47,150/-, he has instructions to withdraw the present appeal in view of the circular No.03/2018, dated 11th July, 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 Dismissed as withdrawn with liberty as prayed for.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 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 two more appeals i.e. ITA Nos. 388 & 389 of 2017, have been filed by the Department against the same assessee for the Assessment Years 2006-07 & 2007-08, where the tax effect involved is ₹3,56,800/- for the Assessment Year 2006-07 and ₹ 33,32,340/- for the Assessment Year 2007-08. It was stated that the aforesaid appeals are against a composite order dated 30.11.2016 passed by the Tribunal and at the time of filing of the appeal(s) in the High Court, the same were governed by the 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, of the CBDT, the aforesaid appeals would be governed by it now. It was further stated that the aforesaid two appeals are fixed for 15.10.2018 and prayer for preponing the hearing to some early date has been made. In view of the oral request of learned counsel for the revenue, the date of hearing in the aforesaid appeals is pre-poned from 15.10.2018 to 05.09.2018. Office to list the aforesaid appeals on 05.09.2018.

4. Copy of this order be placed on the files of ITA Nos. 388 & 389 of 2017.

(AJAY KUMAR MITTAL)
JUDGE

(AVNEESH JHINGAN)
JUDGE

August 30, 2018
J.Ram

Whether speaking/reasoned: *Yes/No*
Whether Reportable: *Yes/No*