

NAFR

**HIGH COURT OF CHHATTISGARH, BILASPUR**

**TAXC No. 28 of 2015**

- Income Tax Officer, Ward-2, Bhilai, District- Durg (C.G.)

**---- Appellant**

**Versus**

- Fateh Chand Gouniyal, D-30 Sector-II, Devendra Nagar, Raipur (C.G.)

**---- Respondent**

**with**

**TAXC No. 61 of 2016**

- Income Tax Officer-2(1) Raipur Chhattisgarh

**---- Appellant**

**Versus**

- M/s S. N. Agrawal (HUF) C/o Shanti Photostat, Tatyapara, Raipur (C.G.)

**---- Respondent**

**with**

**TAXC No. 62 of 2016**

- Income Tax Officer-2(1) Raipur Chhattisgarh

**---- Appellant**

**Versus**

- M/s J. N. Agrawal (HUF) C/o Shanti Photostat, Tatyapara, Raipur (C.G.)

**---- Respondent**

**TAXC No. 65 of 2016**

- Income Tax Officer -2(1) Raipur Chhattisgarh

**---- Appellant**

**Versus**

- M/s V.N. Agrawal (HUF) C/o Shanti Photostat, Tatyapara, Raipur (C.G.)

**---- Respondent**

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For Appellant : Shri Amit Chaudhary, Advocate.

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**Hon'ble Shri P. R. Ramachandra Menon, Chief Justice**  
**Hon'ble Shri Justice Parth Prateem Sahu, Judge**

**Judgment on Board**

**Per P. R. Ramachandra Menon, Chief Justice**

**04.09.2019**

1. These appeals have been preferred by the Revenue, on being aggrieved by the verdict passed by the Income Tax Appellate Tribunal, Raipur Bench, Raipur (for short, 'ITAT') in ITA No. 111/BLPR/2011 raising / suggesting various questions as involving substantial questions of law under Section 260-A of the Income Tax Act, 1961.
2. Today, when the matter came up for consideration, the learned standing counsel for the Appellant submits that by virtue of the change of litigation policy notified by the Government as per the Circular bearing No. 17 of 2019 dated 08.08.2019, the amount in dispute does not cross the hurdle of minimum benchmark and in the said circumstance, the above appeals are sought to be withdrawn.
3. In the said circumstances, permission is granted. These appeals are dismissed as withdrawn.

Sd/-

**(P. R. Ramachandra Menon)**  
**Chief Justice**

Sd/-

**(Parth Prateem Sahu)**  
**Judge**