

NAFR

**HIGH COURT OF CHHATTISGARH, BILASPUR****TAXC No. 54 of 2019**

- Deputy Commissioner of Income Tax 2(1), Raipur (C.G.)

---- Appellant

**Versus**

- Taral Modi, C/o Modi Sons, Malviya Road, Raipur (C.G.)

---- Respondent

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For Appellant : Shri Amit Chaudhary, Ms. Naushina Afrin Ali and  
Shri Ajay Kumrani, Advocates.

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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****09.09.2019**

1. This appeal has 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 IT(SS)A No. 314/RPR/2014 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dispute does not cross the hurdle of minimum benchmark and in the said circumstance, the above appeal is sought to be withdrawn.
3. In the said circumstances, permission is granted. This appeal is dismissed as withdrawn.

Sd/-

(P. R. Ramachandra Menon)  
Chief Justice

Sd/-

(Parth Prateem Sahu)  
Judge