

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

**ITA No.123 of 2019 (O&M)
Date of decision : 03.10.2019**

Principal Commissioner of Income Tax-1, Chandigarh
..... Appellant
versus

M/s Clear 2 Pay India Pvt. Ltd. (earlier known as ISTS
Infotech Solutions Pvt. Ltd.) Now M/s Fidelity
Information Services India Pvt. Ltd.
..... Respondent

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE HARNARESH SINGH GILL

Present :- Mr. Yogesh Putney, Advocate and
Mr. Ajiteshwar Singh, Advocate
for the appellant.

AJAY TEWARI, J. (Oral)

1. Learned counsel for the appellant-revenue states that since the tax effect involved is less than the monetary limit as prescribed in Circular No.3 of 2018 dated 11.07.2018 issued by the Central Board of Direct Taxes, further amended vide Circular No.17 of 2019 dated 08.08.2019 read with Letter No.F.No.279/Misc/M-93/2018-ITJ dated 20.08.2019, he has instructions to withdraw the present appeal. However, he prayed that liberty be granted to the appellant-revenue to file an application for revival of the appeal, in case something survives therein.
2. Dismissed as withdrawn with liberty as prayed for.
3. Since the main case has been dismissed, the pending C.M. Application, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(HARNARESH SINGH GILL)
JUDGE**

03.10.2019

pooja sharma-I

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No