

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

ITA No. 225 of 2019

Date of Decision: 09.9.2019

The Commissioner of Income Tax
(Exemptions), Chandigarh

.....Appellant

Vs.

M/s Punjab Cooperative Bank
Employees Pension Fund Trust

.....Respondent

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

Present: Mr. Tajender Joshi, Advocate for
Mr. Denesh Goyal, Senior Standing Counsel
for the appellant.

AJAY TEWARI, J. (ORAL)

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.

Dismissed as withdrawn with liberty as prayed for.

**(AJAY TEWARI)
JUDGE**

**(HARNARESH SINGH GILL)
JUDGE**

September 09, 2019
Gurpreet

Whether speaking /reasoned : Yes
Whether Reportable : No