422 IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITR No.128 of 1996
Date of decision : 30.10.2019

The Commissioner of Income Tax (Central), Ludhiana

...... Appellant

versus

M/s. Steel Strips Limited, Chandigarh.

...... Respondent

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MRS.JUSTICE ALKA SARIN

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Present : Ms.Urvashi Dhugga, Advocate for the appellant.

Mr.Akshay Bhan, Sr. Advocate with
Mr.Alok Mittal, Advocate and
Mr.Shantanu, Bansal, Advocate for the respondent.

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AJAY TEWARI, J. (Oral)

It has been brought to our notice that one of us (Ajay Tewari, J.) had been the counsel of the respondent-assessee but the counsel for the appellant has pointed out that she wishes to withdraw this case in lieu of the Circular of CBDT and therefore no disability attaches to Ajay Tewari, J. in allowing the withdrawal. We find this to be indeed so.

2. This appeal has been filed against the order of the Income Tax Appellate Tribunal Division Bench, Chandigarh in ITA No.130/Chandi/1990 dated 24.02.1995.

3. 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, she has instructions to withdraw the present appeal. However, she has prayed that liberty be granted to the Revenue to file an application for revival of the appeal, in case something survives therein.

4. Dismissed as withdrawn with liberty as prayed for.

5. Since the main case has been decided, the pending Civil Misc. Application, if any, also stands disposed of

(AJAY TEWARI)
JUDGE

(ALKA SARIN)
JUDGE

30.10.2019
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Whether speaking/reasoned Yes/No
Whether Reportable : Yes/No