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

**ITR Nos. 185 and 186 of 1999 (O&M)
Date of decision : 11.09.2019**

Commissioner of Income Tax ...... Petitioner

versus

Jagdish Chand Gupta Naraingarh ...... Respondent

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

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Present : Mr. Vivek Sethi, Senior Panel Counsel and
Mr. Varun Issar, Junior Panel Counsel
for the petitioner.

Mr. Manpreet Singh Kanda, Advocate
for the respondent.

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AJAY TEWARI, J. (Oral)

1. Learned counsel for the petitioner-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 these references. However, he prayed that liberty be granted to the petitioner-revenue to file an application for revival of the references, in case something survives therein.

2. Dismissed as withdrawn with liberty as prayed for.

3. Since the main references have been disposed of, the pending C.M. Applications, if any, also stand disposed of.

**(AJAY TEWARI)
JUDGE**

**(HARNARESH SINGH GILL)
JUDGE**

11.09.2019
pooja sharma-I

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

POOJA SHARMA
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