113/3 **IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

ITA-364-2019(O&M)
Date of decision :05.12.2019

The Commissioner of Income Tax (TDS)-1, Chandigarh
...... Appellant

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M/s Punjab State Cooperative Supply & Marketing Federation Ltd.
...... Respondent

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE VIVEK PURI

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

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AJAY TEWARI, J. (Oral)

1. At the outset, 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 Dismissed as withdrawn with liberty as prayed for.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 Since the main case has been dismissed as withdrawn, the pending C.M., if any also stands disposed of.

(AJAY TEWARI)
JUDGE

(VIVEK PURI)
JUDGE

05.12.2019
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Whether speaking/reasoned Yes/No
Whether Reportable : Yes/No