

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

237

CM-16703-05-CII-2019 in/and
ITA-174-2008(O&M)
Date of decision :3.10.2019

The Commissioner of Income Tax-III, Ludhiana

..... Appellant

versus

M/s Nahar Spinning Mills Ltd.

..... Respondent

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

Present : Mr. Rajesh Katoch, Senior Standing Counsel with
Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel for
for the appellant.

Mr. Amit Parsad, Advocate
for the respondent.

AJAY TEWARI, J. (Oral)

CM-16703-CII-2019

This is an application for exemption from filing certified copy
of Circulars (Annexure R-1 and R-2).

For the reasons recorded in the application, the same is
allowed.

CM-16704-CII-2019

This is an application for placing on record the accompanying
Circulars (Annexure R-1 and R-2).

For the reasons recorded in the application, the same is allowed
and abovesaid documents are taken on record.

CM-16705-CII-2019

This is an application for dismissal of the appeal filed by the department/Revenue in view of the Circulars dated 11.7.2018 and 8.8.2019.

For the reasons recorded in the application, the same is allowed.

Main case

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 Dismissed as withdrawn with liberty as prayed for.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 Since the main case has been dismissed as withdrawn, the pending C.M, if any also stands disposed of.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

3.10.2019
anuradha

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