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

**ITA No. 642 of 2010 (O&M)**
**Date of Decision: 04.10.2019**

Commissioner of Income Tax-1, Chandigarh .......Appellant

Vs.

M/s Ind Swift Ltd., Chandigarh .......Respondent

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

Present: Mr. Yogesh Putney, Senior Standing Counsel for the appellant.

Mr. Surjeet Bhadu, Advocate for the respondent.

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**AJAY TEWARI, J. (ORAL)**

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 Dismissed as withdrawn with liberty as prayed for.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, the pending application, if any, also stands disposed of.

**(AJAY TEWARI)**
**JUDGE**

**(HARNARESH SINGH GILL)**
**JUDGE**

**October 04, 2019**
Gurpreet

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