IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 63 of 2011 (O&M)
Date of Decision: 16.10.2019

Commissioner of Income Tax (Central), Ludhiana ....Appellant

Vs.

M/s Chavan Rishi International (P) Ltd., New Delhi ......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, Junior Standing Counsel
for the appellant.

Mr. Pankaj Jain, Senior Advocate with
Mr. Divya Suri, Advocate
for the respondent.

*****

AJAY TEWARI, J. (ORAL)

CM-3510-CII-2011

This is an application for condonation of delay of 416 days in re-filing the present appeal.

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

Delay of 416 days in re-filing the appeal is condoned.

ITA-63-2011 (O&M)

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 Dismissed as withdrawn with liberty as prayed for.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 16, 2019
Gurpreet

Whether speaking /reasoned : Yes
Whether Reportable : No