

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

POOJA SHARMA  
20.12.23 16:39  
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integrity of this document

**ITA No.353 of 2013 (O&M)  
Date of decision : 31.10.2019**

Commissioner of Income Tax Patiala ..... Appellant

versus

M/s Aggarwal Steel Rolling Mills & Metal  
Industries ..... Respondent

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI  
HON'BLE MRS.JUSTICE ALKA SARIN**

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Present : Ms. Pridhi Jaswinder Sandhu, Advocate for  
Mr. Kunal Sharma, Advocate  
for the appellant.

None 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 Dismissed as withdrawn with liberty as prayed for.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 C.M. Application, if any, also stands disposed of.

**(AJAY TEWARI)  
JUDGE**

**( ALKA SARIN )  
JUDGE**

**31.10.2019**

*pooja sharma-I*

Whether speaking/reasoned

Yes/No

Whether Reportable :

Yes/No