332 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

**CM-12263-CII-2015 in/and**
**ITA No.207 of 2015 (O&M)**
**Date of decision : 05.09.2019**

The Commissioner of Income Tax (Central) Gurgaon

...... Appellant

versus

Lt. Sh.Pritam Singh Through LR Sh.Gurjit Singh
H.No.748, Phase 3 B1, Mohali.

...... Respondent

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

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Present : Mr. Vivek Sethi, Senior Standing Counsel and
Mr. Varun Issar, Junior Standing Counsel
for the appellant.

Mr. Akshay Bhan, Senior Advocate with
Mr. Alok Mittal, Advocate and
Mr. Nitin Jain, Advocate for the respondent.

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

**CM-12263-CII-2015**

1. For the reasons recorded, the application is allowed. Delay of 70 days in re-filing the appeal is condoned.

**ITA No.207 of 2015**

2. 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.

3. Dismissed as withdrawn with liberty as prayed for.

4. Since the main case has been dismissed, the pending C.M. Application, if any, also stands disposed of.

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

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

**05.09.2019**
*pooja sharma-I*

Whether speaking/reasoned Yes/No

Whether Reportable : Yes/No