

**IN THE HIGH COURT OF PUNJAB & HARYANA, CHANDIGARH**

Sr. No.: 202

**Date of Decision:** *August 17, 2019*

1.

**ITA No.296 of 2015 (O & M)**

Pr. Commissioner of Income Tax-2, Bathinda

..... APPELLANT

*VERSUS*

M/s Ishar Infrastructure Developers Pvt. Ltd.

..... RESPONDENT

...

2.

**ITA No.33 of 2016 (O & M)**

Pr. Commissioner of Income Tax, Bathinda

..... APPELLANT

*VERSUS*

M/s Euro Infrastructure & Power Ltd.

..... RESPONDENT

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3.

**ITA No.376 of 2016 (O & M)**

Pr. Commissioner of Income Tax, Bathinda

..... APPELLANT

*VERSUS*

M/s Ram Kumar Bansal

..... RESPONDENT

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4.

**ITA No.377 of 2016 (O & M)**

Pr. Commissioner of Income Tax, Bathinda

..... APPELLANT

*VERSUS*

M/s Ram Kumar Bansal

..... RESPONDENT

...

5.

**ITA No.379 of 2016 (O & M)**

Pr. Commissioner of Income Tax, Bathinda

..... APPELLANT

*VERSUS*

M/s Ishar Infrastructure Developers Pvt. Ltd.

..... RESPONDENT

...

6.

**ITA No.391 of 2016 (O & M)**

Pr. Commissioner of Income Tax, Bathinda

..... APPELLANT

*VERSUS*

M/s Kissan Electricals Pvt. Ltd.

..... RESPONDENT

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7.

**ITA No.89 of 2017 (O & M)**

Pr. Commissioner of Income Tax, Bathinda

..... APPELLANT

*VERSUS*

M/s Euro Infrastructure & Power Ltd.

..... RESPONDENT

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**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 with Mr. Varun Issar, Junior Standing Counsel for the appellant – Revenue.

Mr. Pankaj Jain, Senior Advocate, with Ms. Divya Suri and Mr. Sachin Bhardwaj, Advocates, for the respondent(s).

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**Ajay Tewari, J (Oral)**

This judgment shall dispose of aforementioned connected appeals as they involve similar questions of facts and law.

Learned counsel for the appellant-revenue has very fairly stated that since the tax effect involved is less than ₹ 1 crore, he has instructions to withdraw the present appeals in view of Circular dated 17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes, New Delhi. However, he has prayed that liberty be granted to revenue to file an application for revival of the appeal(s) in case something survives therein.

Dismissed as withdrawn with liberty as prayed for. Further the legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

**(Ajay Tewari)**  
**Judge**

**(Harnaresh Singh Gill)**  
**Judge**

**August 17, 2019**  
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Whether Speaking/ Reasoned:  
Whether Reportable:

Yes/ No  
Yes/ No