

Sr. No.: 203

Date of Decision: *August 17, 2019*

1.

ITA No.251 of 2016 (O & M)

Pr. Commissioner of Income Tax-2, Chandigarh

..... APPELLANT

VERSUS

M/s Green Field Enterprises

..... RESPONDENT

• • •

2.

ITA No.293 of 2016 (O & M)

Pr. Commissioner of Income Tax-2, Chandigarh

..... APPELLANT

VERSUS

M/s Green Field Enterprises

..... RESPONDENT

...

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

• • •

PRESENT: - Mr. Vivek Sethi, Senior Standing Counsel for the
appellant – Revenue.

Mr. Tarun Kumar, Advocate, for the respondent No.1.

• • •

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Dismissed as withdrawn with liberty as prayed for.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
avin

Whether Speaking/ Reasoned:
Whether Reportable:

Yes/ No
Yes/ No