

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

**CM-2514-CII-2019
in/and ITA-9-2016
Decided on : 04.02.2019**

Pr. Commissioner of Income Tax, Gurgaon

. . . Appellant(s)

Versus

M/s Zimmer India Pvt. Ltd.

. . . Respondent(s)

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

PRESENT: Tajender K. Joshi, Sr. Standing Counsel
for the applicant-revenue.

Mr. Ashim Aggarwal, Advocate
for the non-applicant/assessee.

AJAY KUMAR MITTAL, J. (Oral)

CM-2514-CII-2019

This is an application filed under Section 151 of the CPC, seeking withdrawal of the writ petition.

Notice of this application.

Ms. Ashim Aggarwal, Advocate, accepts notice on behalf of non-applicant/assessee and pleads no objection to the withdrawal of the appeal.

It has been averred in the application that the tax effect involved in the present appeal is ₹ 27,38,474 and the Central Board of Direct Taxes, New Delhi, vide its circular No.03/2018, dated 11th July, 2018, has issued directions to withdraw all the appeals pending before the High Courts, wherein, the tax effect is below ₹ 50.00 lakhs.

After hearing learned counsel for the parties and perusing the detailed averments made in the application, which is supported by an affidavit of the learned counsel for the revenue, the Civil Miscellaneous Application is hereby allowed and the applicant-revenue is permitted to withdraw the present appeal.

CM stands disposed of.

ITA-9-2016

At the joint request of learned counsel for the parties, the date of hearing in the main case is pre-poned from 19.03.2019 to today.

2. In view of the order of even date passed in CM-2514-CII-2019, the present appeal stands dismissed as withdrawn. It is, however, clarified that dismissal of the appeal shall not be taken to be affirmation of order of the Tribunal on merits. Further, the legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

February 04, 2019

J.Ram

Whether speaking/reasoned: *Yes/No*
Whether Reportable: *Yes/No*