

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

**XOBJC No.131-CII-2017 in/and
ITA No.113 of 2017 (O&M)
Date of decision : 05.09.2019**

Pr. Commissioner of Income Tax (Central),
Gurgaon

..... Appellant

versus

Smt. Mohinder Kaur, Legal heir of
Late Sh. Tranjit Singh, H.No.694, Sec.8
Chandigarh

..... Respondent

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

Present :- Mr. Yogesh Putney, Advocate
for the appellant.

Mr. Divya Suri, Advocate
Mr. Sachin Bhardwaj, Advocate
Mr. Gaurav Singh Bisht, Advocate
for the cross objector-respondent.

AJAY TEWARI, J. (Oral)

ITA No.113 of 2017

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 Dismissed as withdrawn with liberty as prayed for.

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3. In view of the order passed in the main case, learned counsel for the cross objector-respondent states that he does not want to press the cross objection and prays for permission to withdraw the same.

4. Allowed as prayed for. Dismissed as withdrawn.

5. 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