

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No.501 of 2017(O&M)

Date of decision : 03.10.2019

The Principal Commissioner of Income Tax -I Chandigarh Appellant

versus

Mrs. Bimal Suri, SCF, High Land Society Baltana, Zirakpur Respondent

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI

HON'BLE MRS.JUSTICE ALKA SARIN

Present : Mr. Yogesh Putney, Advocate, and

Mr. Ajiteshwar Singh, Advocate, for the appellant.

AJAY TEWARI, J. (Oral)

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 Dismissed as withdrawn with liberty as prayed for.

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

**(AJAY TEWARI)
JUDGE**

November 20, 2019
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**(ALKA SARIN)
JUDGE**

Whether speaking/reasoned: Yes/No

Whether Reportable : Yes/No