

**309-a IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**ITA No.55 of 2017 (O&M)
Date of decision : September 16, 2019**

The Pr. Commissioner of Income Tax-2, Jalandhar Appellant

Versus

M/s Evergreen Publications (India) Ltd. Respondent

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

Present:- Mr. Vivek Sethi, Sr. Panel Counsel with
Mr. Varun Issar, Jr. Panel Counsel for the appellant.

Mr. Pankaj Jain, Sr. Advocate with
Mr. Divya Suri, Advocate for the respondent.

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 Dismissed as withdrawn with liberty as prayed for.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 Since the main case has been dismissed as withdrawn, the pending C.M, if any also stands dismissed.

**(AJAY TEWARI)
JUDGE**

**(HARNESH SINGH GILL)
JUDGE**

September 16, 2019
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