

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

237

ITA-86-2017 (O&M)
Date of Decision: 26.08.2019

The Pr. Commissioner of Income Tax-2, Chandigarh

.....Appellant

Versus

The Ropar District Cooperative Milk Producers Union

.....Respondent

(2)

ITA -96-2017 (O&M)

The Pr. Commissioner of Income Tax-2, Chandigarh

.....Appellant

Versus

The Ropar District Cooperative Milk Producers Union Ltd.

.....Respondent

(3)

ITA -70-2018 (O&M)

The Pr. Commissioner of Income Tax-2, Chandigarh

.....Appellant

Versus

The Ropar District Cooperative Milk Producers Union Ltd.

.....Respondent

(4)

ITA -199-2018 (O&M)

The Pr. Commissioner of Income Tax-2, Chandigarh

.....Appellant

Versus

The Ropar District Cooperative Milk Producers Union

.....Respondent

(5)

ITA -251-2018 (O&M)

The Pr. Commissioner of Income Tax-2, Chandigarh

.....Appellant

Versus

The Ropar District Cooperative Milk Producers Union

.....Respondent

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

Present: Mr. Vivek Sethi, Advocate for the appellant.

Mr. M.R.Sharma, Advocate for the respondent.

AJAY TEWARI, J (ORAL)

1. 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.
2. Dismissed as withdrawn with liberty as prayed for.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.
3. Since the main case has been disposed of, the pending CM, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(HARNARESH SINGH GILL)
JUDGE**

26.08.2019

pooja saini

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No