

225/13 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No.263 of 2018 (O&M)

Date of decision:20.09.2019

The Commissioner of Income Tax (TDS)-1, Chandigarh ...Appellant

Versus

The Area Manager, Distt. Office, Food Corporation of India

...Respondent

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

Present: Mr. T.K.Joshi, Advocate for
 Mr. Denesh Goyal, Senior Standing counsel, for the appellant.

 Mr. Maninder Arora, Advocate, for the respondent.

AJAY TEWARI, J. (ORAL)

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 Revenue to file an application for revival of the appeal, in case something survives therein.

Dismissed as withdrawn with liberty as prayed for.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

20.09.2019

Hemlata

Whether speaking/reasoned

Yes / No

Whether reportable

Yes / No