

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

ITA-264-2018

Date of decision: 06.09.2019

The Commissioner of Income-tax (TDS)-1, Chandigarh

.... Appellant

Versus

**The District Manager, Punjab State Grains Procurement Corp.
Ltd., Ropar**

..... Respondents

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

Present: Mr. Denesh Goyal, Sr. Standing Counsel
for the appellant.

Mr. Pankaj Jain, Sr. Advocate with
Mr. Sachin Bhardwaj, Mr. Divya Suri &
Mr. Gaurav Singh Bisht, Advocates
for the respondents.

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

2. Dismissed as withdrawn with liberty as prayed for.

**(AJAY TEWARI)
JUDGE**

**(HARNARESH SINGH GILL)
JUDGE**

06.09.2019

Dinesh

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No