

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA-390-2018 (O&M)

Date of Decision: 14.3.2019

Principal Commissioner of Income-Tax, Faridabad

...Appellant.

Versus

Shri Sunil Parkash, Faridabad

...Respondent.

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL.**

PRESENT: Mr. Tajender K. Joshi, Sr. Standing Counsel for the appellant.

AJAY KUMAR MITTAL, J.

1. Delay of 45 days in refiling the appeal is condoned.
2. Learned counsel for the appellant-revenue states that since the tax effect involved is ₹ 34,83,850/-, he has instructions to withdraw the present appeal in view of Circular No.03/2018, dated 11th July, 2018, issued by the Central Board of Direct Taxes, New Delhi. However, he has prayed that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therein.
3. Dismissed as withdrawn with liberty as prayed for. It is, however, clarified that withdrawal of the appeal by the revenue shall not be taken to be affirmation of order of the Tribunal on merits. Further, the legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.
4. CM-23579-CII-2018 has been filed under Section 5 of the Limitation Act, 1963 for condonation of 92 days' delay in filing the appeal.

Since the appeal has been dismissed as withdrawn, no further orders are required to be passed on the said application and the same is disposed of as such.

(AJAY KUMAR MITTAL)
JUDGE

March 14, 2019
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(MANJARI NEHRU KAUL)
JUDGE

Whether Speaking/Reasoned	Yes/No
Whether Reportable	Yes/No