

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

109-A

**ITA-406-2018 (O&M)
Date of decision :3.9.2019**

Pr. Commissioner of Income Tax-2, Chandigarh

..... Appellant

versus

M/s Punjab Genco Limited

..... Respondent

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

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

AJAY TEWARI, J. (Oral)

CM-24544-CII-2018

For the reasons recorded, the application is allowed. Delay of 46 days in refiling the appeal is condoned.

Main Case

Learned counsel for the appellant-Revenue has very fairly stated that since the tax effect involved is less than Rs.1 crore. He has instruction to withdraw the present appeal in view of the circular dated 17/2019 dated 8.8.2019 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 in case something survives therein.

Dismissed as withdrawn with liberty as prayed for.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.

Since the main case has been dismissed as withdrawn, the pending C.M, if any also stands dismissed.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

3.9.2019
anuradha

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No