

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

**109-B**

**ITA-419-2018 (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.

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**AJAY TEWARI, J. (Oral)**

**CM-25067-CII-2018**

For the reasons recorded, the application is allowed. Delay of  
34 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Dismissed as withdrawn with liberty as prayed for.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Since the main case has been dismissed as withdrawn, the pending C.M, if any also stands dismissed.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