IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 430 of 2018 (O&M)
Date of Decision: 11.9.2019

Pr. Commissioner of Income Tax-2, Chandigarh .....Appellant

Vs.

M/s SML Isuzu Limited (Formerly Swaraj Mazda Limited) .....Respondent

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

Present: Ms. Urvashi Dhugga, Senior Standing Counsel for the appellant.

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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, she has instructions to withdraw the present appeal. However, she prayed that liberty be granted to the appellant-revenue to file an application for revival of the appeal, in case something survives therein.

2. Dismissed as withdrawn with liberty as prayed for.

3. Since the main case has been dismissed, the pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

September 11, 2019
Gurpreet

Whether speaking /reasoned : Yes
Whether Reportable : No

GURPREET SINGH
2019.09.12 16:51
I attest to the accuracy and
authenticity of this document
chandigarh