

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

**ITA No.447 of 2018 (O&M)
Date of decision : 05.09.2019**

The Pr. Commissioner of Income Tax (Central),
Ludhiana

..... Appellant

versus

Shri Tarsem Singla

..... Respondent

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

Present : Mr. Rajesh Katoch, Advocate
for the appellant.

Mr. B.M.Monga, Advocate and
Mr. Rohit Kaura, Advocate
for the respondent.

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 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 Dismissed as withdrawn with liberty as prayed for.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 C.M. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

05.09.2019
pooja sharma-I

Whether speaking/reasoned	Yes/No
Whether Reportable :	Yes/No