IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

110-A **ITA No. 475 of 2018 (O&M)**
Date of Decision : 23.09.2019

Principal Commissioner of Income Tax, Faridabad

... Appellant

Versus

M/s Indian Armour Systems Pvt. Ltd.

....Respondent

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

Present: Mr. Tajender K. Joshi, Senior Standing Counsel for the appellant.

AJAY TEWARI, J.(ORAL)

CM-25767-CII-2018

1. This is an application for condonation of delay of 3 days in filing the present appeal. Heard. In view of the reasons mentioned in the application, same is allowed.

2. Delay of 3 days in filing the appeal is condoned.

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3. 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

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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.

4. Dismissed as withdrawn with liberty as prayed for.

5. 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

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Whether speaking/reasoned? *Yes/No*
Whether reportable? *Yes/No*

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