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

**I.T. Appeal No.139 of 2016
Date of Decision : 26.09.2019**

Pr. Commissioner of Income Tax-2, Chandigarh Appellant

Versus

M/s Steel Strips Ltd., Chandigarh Respondents

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

Present :- Ms. Urvashi Dhugga, Advocate
for the appellant.

None for the respondent.

AJAY TEWARI, J. (ORAL)

It has been brought to our notice that one of us (Ajay Tewari, J.) had been the counsel of the respondent-assessee but the counsel for the appellant has pointed out that she wishes to withdraw this case in lieu of the Circular of CBDT and therefore no disability attaches to Ajay Tewari, J. in allowing the withdrawal. We find this to be indeed so.

2. This appeal has been filed against the order of the Income Tax Appellate Tribunal Division Bench, Chandigarh in ITA No.656/Chd/2014 dated 22.09.2015.

3. Learned counsel for the Appellant-Revenue states that since the tax effect involved is less than the monetary limit as prescribed in Circular

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 has prayed that liberty be granted to the 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 Dismissed as withdrawn with liberty as prayed for.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 decided, the pending Civil Misc. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

September 26, 2019
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Whether speaking/reasoned	-	Yes/No
Whether reportable	-	Yes/No