

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

104

**CM-18385-CII-2019 in/and
ITA No. 8519 of 2018 (O&M)
Date of Decision : 12.09.2019**

The Pr. Commissioner of Income Tax-1, Rohtak

... Appellant

Versus

M/s Nippon Leakless Talbros Ltd.

....Respondent

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

Present: Mr. Sandeep Goyal, Advocate for the applicant/appellant.

AJAY TEWARI, J.(ORAL)

CM-18385-CII-2019

1. This is an application for restoration of ITA No. 8519 of 2018 to its original number which was dismissed for non-prosecution on 14.08.2019. Heard. In view of the reasons mentioned in the application, same is allowed.

2. ITA No. 8519 of 2018 is restored to its original number and taken up today itself.

ITA No. 8519 of 2018

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

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 Dismissed as withdrawn with liberty as prayed for.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

12.09.2019
pooja saini

Whether speaking/reasoned?

Yes/No

Whether reportable?

Yes/No