IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

225-3 **ITA No. 8511 of 2018 (O&M)**
Date of Decision : 01.10.2019

The Pr. Commissioner of Income Tax-3, Ludhiana

... Appellant

Versus

Sh. Mohinder Pal Singh

....Respondent

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

Present: Mr. Rajesh Katoch, Senior Standing Counsel with
Ms. Pridhi Jaswinder Sandhu, Junior Standing
Counsel for the appellant.

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 Dismissed as withdrawn with liberty as prayed for.

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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

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Whether speaking/reasoned? *Yes/No*

Whether reportable? *Yes/No*

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