

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

106

**ITA-2306-2018 (O&M)
Date of Decision: 27.08.2019**

Pr. Commissioner of Income Tax (Central), Gurugram

.....Appellant

Versus

M/s S.V.S.Propmart Pvt. Ltd.

.....Respondent

106-A

ITA -8514-2018 (O&M)

Pr. Commissioner of Income Tax (Central), Gurugram

.....Appellant

Versus

M/s S.V.S.Propmart Pvt. Ltd.

.....Respondent

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

Present: Mr. Denesh Goyal, Senior Standing Counsel for
Mr. Kunal Sharma, Senior Standing Counsel for the appellant.

AJAY TEWARI, J (ORAL)

Learned counsel for the appellant-revenue has very fairly stated that since the tax effect involved is less than ₹ 1 Crore, he has instructions to withdraw the present appeals in view of Circular dated 17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes, New Delhi. However, he has prayed that liberty be granted to revenue to file an application for revival of the appeal(s) in case something survives therein.

2. Dismissed as withdrawn with liberty as prayed for. Further the legal issue as claimed by the revenue is being left open to be adjudicated in

an appropriate case.

3. Since the main case has been disposed of, the pending CM, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

27.08.2019

pooja saini

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No