

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

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**ITA-82-2019 (O&M)
Date of Decision : 15.07.2019**

Principal Commissioner of Income-Tax Faridabad

... Appellant

Versus

M/s Mansha Builders and Contractors P. Ltd.

...Respondent

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

Present: Mr. Rajat Garg, Advocate for
Mr. Tajender K.Joshi, Advocate for the appellant.

HARNARESH SINGH GILL, J.

CM-1308-CII-2019

This is an application under Section 5 of Limitation Act, 1963 for
condoning 4 days delay in filing the present appeal.

The application is supported by a duly sworn affidavit.

For the reasons given in the application, the same is allowed and
delay of 4 days in filing of the appeal is condoned.

CM-1306-CII-2019

This is an application for condoning 47 days delay in re-filing the
present appeal.

The application is supported by a duly sworn affidavit.

For the reasons given in the application, the same is allowed and
delay of 47 days in re-filing of the appeal is condoned.

Main case

The present appeal has been filed by the Revenue under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Delhi Bench 'E' New Delhi.

Before proceeding further, from the perusal of the appeal it is forthcoming that the amount involved in the present appeal is only Rs.3,30,960/-.

Learned counsel for the appellant has not disputed the fact that the tax effect involved in the present appeal is less than the monetary limits fixed by Circular No.3/2018 dated 11.07.2018 issued by Central Board Direct Taxes, Government of India, Ministry of Finance, Department of Revenue. He seeks permission to withdraw the present appeal in view of the said circular. He has prayed that liberty be granted to the Revenue to file application for revival in case something survives.

Dismissed as withdrawn with liberty as prayed for. The legal issues claimed by the Revenue are left open for adjudication in an appropriate case.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

15.07.2019
pooja saini

Whether speaking/reasoned?

Yes/No

Whether reportable?

Yes/No