

**CM No. 1039-CII of 2019 in/and
ITA No. 52 of 2019**

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

**CM No. 1039-CII of 2019 in/and
ITA No. 52 of 2019 (O&M)
Date of Decision: 30.8.2019**

Principal Commissioner of Income Tax (Central), Gurgaon

.....Appellant

Vs.

M/s Renaissance Buildcon Company (P) Ltd.

.....Respondent

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

Present: Mr. Dinesh Saini, Advocate for
Mr. Kunal Sharma, Advocate
for the appellant.

AJAY TEWARI, J. (ORAL)

CM No. 1039-CII of 2019

This is an application under Section 151 CPC seeking
condonation of delay of 154 days in re-filing the present appeal.

For the reasons stated in the application, the same is allowed.

Delay of 154 days in re-filing the appeal is condoned.

ITA No. 52 of 2019 (O&M)

Learned counsel for the appellant-revenue has very fairly stated
that since the tax effect involved is less than Rs. One crore, he has
instructions to withdraw the present appeal 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 in case something survives therein.

Dismissed as withdrawn with liberty as prayed for.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.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

August 30, 2019
Gurpreet

Whether speaking /reasoned : Yes
Whether Reportable : No