

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 45 of 2019(O&M)

Date of decision : 21.11.2019

Pr. Commissioner of Income Tax-3, Ludhiana ..... Appellant

versus

Sh. Amarjeet Dhall ..... Respondent

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI

HON'BLE MRS.JUSTICE ALKA SARIN

Present : Mr. Rajesh Katoch, Advocate, for the appellant.

AJAY TEWARI, J. (Oral)

1. Mr. Katoch states that originally the tax effect in this case was much higher but now the Assessing Officer has clarified that tax effect 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 Dismissed as withdrawn with liberty as prayed for.

3. Since the main case has been dismissed, the pending C.M. Application, if any, also stands disposed of.

(AJAY TEWARI)  
JUDGE

November 21, 2019  
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(ALKA SARIN)  
JUDGE

Whether speaking/reasoned: Yes/No

Whether Reportable : Yes/No