

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

**ITA No. 79 of 2019 (O&M)
Decided on : 20.03.2019**

Pr. Commissioner of Income Tax, Gurgaon

... Appellant(s)

Versus

Towers Watson India Pvt. Ltd.

... Respondent(s)

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL**

**PRESENT: Mr. Tajender K. Joshi, Sr. Standing Counsel
for the appellant(s).**

AJAY KUMAR MITTAL, J. (Oral)

CM No. 1299-CII of 2019

In view of the averments made in the application, which is supported by affidavit of the learned counsel for the applicant-revenue, the delay of 326 days in re-filing the appeal is hereby condoned.

CM stands disposed of.

CM No. 1300-CII of 2019

Allowed as prayed for.

ITA No. 79 of 2019

Learned counsel for the appellant-revenue states that since the tax effect involved is ₹39,82,025/-, he has instructions to withdraw the present appeal in view of the circular No.03/2018, dated 11th July, 2018, issued by the C.B.D.T., New Delhi. However, he prayed that liberty be granted to the revenue to file an application for revival of the appeal in case something survives therein.

2. Dismissed as withdrawn with liberty as prayed for. It is, however, clarified that withdrawal of the appeal by the revenue shall not be taken to be

affirmation of order of the Tribunal on merits. Further, the legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

(AJAY KUMAR MITTAL)
JUDGE

(MANJARI NEHRU KAUL)
JUDGE

March 20, 2019
J.Ram

<i>Whether speaking/reasoned:</i>	<i>Yes/No</i>
<i>Whether Reportable:</i>	<i>Yes/No</i>