

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

ITA No.222 of 2019 (O&M)

Date of decision : 05.02.2020

The Pr. Commissioner of Income Tax Gurgaon Appellant

versus

M/s CPS Cash Processing Solutions Pvt. Ltd. Respondent

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE AVNEESH JHINGAN**

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

Mr. Pranjal P.Chaudhary, Advocate for the caveator.

AJAY TEWARI, J. (Oral)

1 Learned counsel for the appellant-revenue states that since the tax effect involved 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2 Dismissed as withdrawn with liberty as prayed for.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**

**(AVNEESH JHINGAN)
JUDGE**

05.02.2020

pooja sharma-I

Whether speaking/reasoned
Whether Reportable :

Yes/No
Yes/No