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

**CM-7447-CII-2019 in/and**
**ITA No.176 of 2019 (O&M)**
**Date of decision : 08.01.2020**

The Commissioner of Income Tax (Exemptions), Chandigarh

...... Appellant

versus

M/s Shiva Educational Trust, Fauji Market, Moga

...... Respondent

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

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Present : Mr. Denesh Goyal, Advocate
for the applicant-appellant.

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**AJAY TEWARI, J. (Oral)**

**CM-7447-CII-2019**

1. For the reasons recorded, the application is allowed. Delay of 29 days in re-filing the appeal is condoned.

**Main Case**

2. 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.

3. Dismissed as withdrawn with liberty as prayed for.

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

**( AJAY TEWARI )**
**JUDGE**

**( AVNEESH JHINGAN )**
**JUDGE**

**08.01.2020**
*pooja sharma-I*

Whether speaking/reasoned Yes/No
Whether Reportable : Yes/No