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

Date of decision : 20.01.2020
ITR No.171 of 1996 (O&M)

M/s Somany Pilkington's Ltd. ...... Applicant

versus

Commissioner of Income Tax, Central, Calcutta ...... Respondent

ITR No.172 of 1996 (O&M)

M/s Somany Pilkington's Ltd. ...... Applicant

versus

Commissioner of Income Tax, Central, Calcutta ...... Respondent

ITR No.173 of 1996 (O&M)

Commissioner of Income Tax, Central, Calcutta ...... Applicant

Versus

M/s Somany Pilkington's Ltd. ...... Respondent

ITR No.174 of 1996 (O&M)

Commissioner of Income Tax, Central, Calcutta ...... Applicant

Versus

M/s Somany Pilkington's Ltd. ...... Respondent

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

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Present : Mr. Anchit Sharma, Advocate for the applicant
(in ITR No.171 and 172 of 1996).

Mr. Vaibhav Gupta, Advocate
for Income Tax Department-respondent
(in ITR No.171 and 172 of 1996)
for the applicant in ITR No.173 and 174 of 1996)

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AJAY TEWARI, J. (Oral)

ITR No.171 and 172 of 1996

Counsel for the applicant prays for permission to withdraw these references.

Allowed as prayed for.

Dismissed as withdrawn.

ITR No.173 and 174 of 1996

Learned counsel for the applicant-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.

Counsel for the respondent is not in a position to deny this fact.

Dismissed as withdrawn with liberty as prayed for.

Since the main cases have been dismissed as withdrawn, the pending Civil Miscellaneous Applications, if any, also stand disposed off.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

20.01.2020
pooja sharma-I

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