IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

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ITA No.117 of 2002
Date of Decision: 05.02.2020

The Commissioner of Income Tax, Rohtak

Appellant

Versus

The Haryana Co-operative Sugar Mills Ltd., Rohtak

Respondent

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

Present: Mr. Sandeep Goyal, Advocate
for the appellant-department.

Mr. Alok Mittal, Advocate
for the respondent.

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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 Dismissed as withdrawn with liberty as prayed for.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 appeal is dismissed, the pending C.M. Application, if any, stands disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

February 05, 2020
pankaj baweja

1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No