

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

ITA No. 339 of 2019 (O&M)

Date of Decision: 24.02.2020.

The Pr. Commissioner of Income Tax, Gurgaon

.....Appellant

Versus

Zaroopa Foods Pvt. Ltd.

.....Respondent

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

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

AJAY TEWARI, J.(Oral)

1. Learned counsel for the appellant states that since the tax effect involved is less than the monetary limit as prescribed in Circular No.3 of 2018 dated 11.7.2018 dated 22.08.2019 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 22.08.2019, 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 Dismissed as withdrawn with liberty as prayed for.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 Since the main case has been dismissed as withdrawn, the pending application, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(AVNEESH JHINGAN)
JUDGE**

24.02.2020

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Whether speaking/reasoned:	Yes
Whether Reportable:	No