310

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

****

ITA No.279 of 2010
Date of Decision: 24.02.2020

Commissioner of Income Tax-II, Chandigarh

Appellant

Versus

The Punjab State Coop. Supplies & Marketing Federation Ltd., Chandigarh

Respondent

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

Present: Ms. Urvashi Dhugga, Sr. Standing Counsel for the appellant.

Ms. Radhika Suri, Senior Advocate with Mr. M.S. Kanda, Advocate for the respondent.

****

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 Dismissed as withdrawn with liberty as prayed for.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

February 24, 2020

pankaj baweja

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