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IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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ITA No.561 of 2010
Date of Decision: 17.02.2020

The Commissioner of Income Tax, Faridabad

Appellant

Versus

Mangal Singh (HUF)

Respondent

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

Present: Mr. Tajender K. Joshi, Advocate
for the appellant-department.

Mr. B.M. Monga, Advocate
for the respondent.

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AJAY TEWARI, J. (Oral)

[1] This appeal has been filed under Section 260A of the Income Tax Act against the order dated 27.11.2009 passed by the Income Tax Appellate Tribunal, Delhi in I.T.(SS) A. No.25/Del/2009 for the assessment years from 01.04.1987 to 18.02.1997.

[2] The contention of learned counsel for the respondent is that this case would have to be withdrawn by the appellant in view of low tax effect as per Circular No.3 of 2018 dated 11.07.2018 issued by the Central Board of Direct Taxes, further amended vide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.

[3] Learned counsel for the appellant states that he needs time.

[4] Learned counsel for the respondent has handed over a copy of the demand notice which, prima facie, bears out his contention.

[5] In the circumstances, the appeal is disposed of in view of the aforesaid circular, keeping the questions of law open. However, liberty is granted to the appellant to file an application for revival of appeal, if something survives therein.

[6] Since the main case is disposed of, the pending application, if any, also stands disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

February 17, 2020
pankaj baweja

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