IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

ITA No. 798 of 2010
DECIDED ON: FEBRUARY 12, 2020

COMMISSIONER OF INCOME TAX-I, LUDHIANA

APPELLANT

VERSUS

M/S S.E.L. MANUFACTURING CO. (P) LTD.

RESPONDENT

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

Present: Mr. Rajesh Katoch, Sr. Standing Counsel
with Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel,
for the appellant.

None 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 Dismissed as withdrawn with liberty as prayed for.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

FEBRUARY 12, 2020
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1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No