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

**ITA-45-2020 (O&M)
Date of decision : 09.01.2020**

M/S JINDAL STEEL AND POWER LIMITED

...... APPELLANT

VERSUS

PR. COMMISSIONER OF INCOME TAX

...... RESPONDENT

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

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Present :- Mr. Salil Kapoor, Advocate &
Mr. S.K.Gambhir, Advocate &
Mr. Sumit Lalchandani, Advocate &
Mr. Vishal Gupta, Advocate
for the appellant.
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AJAY TEWARI, J. (*Oral*)

CM-867-CII-2020

This is an application for condonation of delay of 30 days in re-filing the appeal.

For the reasons mentioned in the application, the same is allowed and the delay of 30 days in re-filing the appeal is condoned.

ITA-45-2020

1. At the very outset, it was pointed out to the learned counsel for the appellant that one of the members of this Bench (Avneesh Jhingan, J.) had represented the appellant in some un-related sales tax matters and therefore, this Bench would have no hesitation in recusing from hearing this case, however, Mr. Kapoor says that he would have no objection if we hear this matter.

2. After arguing for sometime, learned counsel for the appellant prays for permission to withdraw the present appeal with liberty to file a fresh appeal, in case, the proceedings under Section 148 of the Income Tax Act, 1961 (in short 'the Act') are revived and even thereafter the proceedings under Section 263 of the Act are not revived.

3. Allowed as prayed for.

4. Dismissed as withdrawn with the aforesaid liberty.

5. Since the main case has been dismissed as withdrawn, the pending Civil Miscellaneous Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

9th January, 2020
shabha

Whether speaking/reasoned	:	*Yes/No*
Whether Reportable	:	*Yes/No*