

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

**105-3**

**CM-7045-CII-2021 in/and  
ITA-280-2019 (O&M)  
Decided on : 1.9.2021**

**The Commissioner of Income Tax (TDS)-1**

**....Appellant**

**VS**

**M/s Punjab State Grains Procurement Corporation Ltd.**

**....Respondent**

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI  
HON'BLE MRS. JUSTICE ALKA SARIN**

Present: Mr. Denesh Goyal, Advocate  
for the applicant-appellant.

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**AJAY TEWARI, J.(Oral)**  
**CM-7045-CII-2021**

This is an application praying for withdrawal of the appeal being covered by Circular No. 17/2019 dated 8.8.2019 with clarification dated 20.8.2019 due to low tax effect (A.Y.2013-14) than the monetary limit.

For the reasons recorded in the application, the same is allowed and the main case is taken up on Board today itself.

**Main case**

In view of the averments made in the application bearing **CM-7045-CII-2021**, the main case is dismissed as withdrawn.

Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

**(AJAY TEWARI)**  
**JUDGE**

**(ALKA SARIN)**  
**JUDGE**

**1.9.2021**  
**anuradha**

|                           |   |        |
|---------------------------|---|--------|
| Whether speaking/reasoned | - | Yes/No |
| Whether reportable        | - | Yes/No |