IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH.

Date of Decision:-20.08.2021

ITA No.237 of 2019(O&M)

The Commissioner of Income Tax (TDS)-1 Chandigarh.

......Appellant.

Versus

The Manager, District Office, M/s Punjab Agro Food Grains Corpn. Ltd.

......Respondents.

CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARKASH

Present:- Mr. Denesh Goyal, Senior Standing Counsel for the Appellant.

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JASWANT SINGH, J.(ORAL)

[The aforesaid presence is being recorded through video conferencing since the proceedings are being conducted in virtual court]

Appellant-Revenue filed present appeal under Section 260-A of the Income Tax Act, 1961 against the order dated 30.10.2018 (Annexure **A-3)** passed by ITAT, Division Bench, 'A', Chandigarh whereby its appeal was dismissed *inter alia* deleting the Tax Demand created on account of non/short deduction of tax under Section 201(1)/201(1-A) of the Income Tax Act, 1961.

Today **CM-7015-CII-2021** moved by the appellant has been listed seeking withdrawal of the appeal.

It is stated in the application that the tax effect in this appeal is Rs.25,97,525/- and in view of Circular no.17/2019 dated 8.8.2019 which was further clarified vide clarification dated 20.08.2019 the present appeal is not maintainable before this Court as the tax effect is lower than the limit prescribed in the said circular. The application is supported by an affidavit of Sh. Anand Jha, Commissioner of Income Tax (TDS)-1, Chandigarh.

At the oral request of the counsel for the appellant, main appeal is ordered to be taken up today itself.

For the reasons stated in the application, the same is allowed and main appeal is hereby **dismissed as withdrawn**.

(JASWANT SINGH)
JUDGE

(SANT PARKASH)
JUDGE

August 20, 2021
Vinay

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