

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

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**CM-3787-CII-2021 in/and
ITA-182-2016 (O&M)
Date of decision : 08.09.2021**

The Pr. Commissioner of Income
Tax (Central), Ludhiana

.... Petitioner

Vs.

M/s R.P. Import and Export P. Ltd.

....Respondents.

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

Present: Mr. Lokesh Sinhal, Advocate, for the applicant-respondent.

AJAY TEWARI, J. (ORAL)

Taken up through video conferencing.

This is an application for disposing the present appeal i.e. ITA
No. 182 of 2016 as infructuous in view of the circular dated 11.07.2018
(Annexure R-1) read with circular dated 08.09.2019 (Annexure R-2).

Learned counsel for the applicant states that tax effect in the
present case is below the limit and the connected appeal **ITA-262-2016**
titled as The Pr. Commissioner of Income Tax (Central) Vs. Sh. Rajinder
Puri, which was admitted along with this was also dismissed on the same
ground vide order dated 02.09.2021.

Notice of the application.

Mr. Kunal Sharma, Advocate, Sr. Standing Counsel, appears
and accepts notice on behalf of the non-applicant/appellant and states that he
has gone through the application and has no objection if this course of action
is adopted.

Consequently, the application is allowed and the main case is taken up on Board today itself and the same is dismissed in view of the Circular No.3/2018 (Annexure R-1) and Circular No.17/2019 (Annexure R-2).

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

**(AJAY TEWARI)
JUDGE**

September 08, 2021
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**(ALKA SARIN)
JUDGE**

NOTE: Whether speaking/non-speaking: Speaking
Whether reportable: YES/NO